

119TH CONGRESS
1ST SESSION

H. R. 4501

To protect the citizenship of, and provide tax-exempt status to, any American
elected as the Supreme Pontiff of the Roman Catholic Church.

IN THE HOUSE OF REPRESENTATIVES

JULY 17, 2025

Mr. HURD of Colorado (for himself, Mr. KELLY of Pennsylvania, Mrs. BICE, Mr. GROTHMAN, Mr. LAWLER, Mr. JACK, and Mr. FLEISCHMANN) introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committee on the Judiciary, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

A BILL

To protect the citizenship of, and provide tax-exempt status
to, any American elected as the Supreme Pontiff of the
Roman Catholic Church.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Holy Sovereignty Pro-
5 tection Act”.

1 **SEC. 2. PROTECTION OF UNITED STATES CITIZENSHIP.**

2 (a) IN GENERAL.—The United States citizenship of
3 any individual elected as the Supreme Pontiff of the
4 Roman Catholic Church may not be revoked.

5 (b) EFFECTIVE DATE.—This section shall take effect
6 upon the date of enactment of this Act.

7 **SEC. 3. TAX-EXEMPT STATUS.**

8 (a) IN GENERAL.—In the case of any citizen of the
9 United States, such individual shall be exempt from tax-
10 ation under subtitle A of the Internal Revenue Code of
11 1986 with respect to any taxable year any portion of which
12 he is serving as the Supreme Pontiff of the Roman Catho-
13 lic Church.

14 (b) EFFECTIVE DATE.—This section shall apply to
15 taxable years ending after May 8, 2025.

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