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(Original Signature of Member)

116TH CONGRESS
2D SESSION

H. R.

To amend the Internal Revenue Code of 1986 to provide supplementary
2020 recovery rebates to eligible individuals.

IN THE HOUSE OF REPRESENTATIVES

Mr. MCKINLEY (for himself and Ms. BLUNT ROCHESTER) introduced the fol-
lowing bill; which was referred to the Committee on

A BILL

To amend the Internal Revenue Code of 1986 to provide
supplementary 2020 recovery rebates to eligible individuals.

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 “Coronavirus Assistance
5 for American Families Act”.

1 **SEC. 2. SUPPLEMENTARY 2020 RECOVERY REBATES FOR IN-**
2 **DIVIDUALS.**

3 (a) IN GENERAL.—Subchapter B of chapter 65 of
4 subtitle F of the Internal Revenue Code of 1986 is amend-
5 ed by inserting after section 6428 the following new sec-
6 tion:

7 **“SEC. 6428A. SUPPLEMENTARY 2020 RECOVERY REBATES**
8 **FOR INDIVIDUALS.**

9 “(a) IN GENERAL.—In addition to the credit allowed
10 under section 6428, in the case of an eligible individual,
11 there shall be allowed as a credit against the tax imposed
12 by subtitle A for the first taxable year beginning in 2020
13 an amount equal to the sum of—

14 “(1) \$1,000 (\$2,000 in the case of eligible indi-
15 viduals filing a joint return), plus

16 “(2) an amount equal to the product of \$1,000
17 multiplied by the number of dependents (as defined
18 in section 152(a)) of the taxpayer.

19 “(b) TREATMENT OF CREDIT.—The credit allowed by
20 subsection (a) shall be treated as allowed by subpart C
21 of part IV of subchapter A of chapter 1.

22 “(c) LIMITATION BASED ON ADJUSTED GROSS IN-
23 COME.—The amount of the credit allowed by subsection
24 (a) (determined without regard to this subsection and sub-
25 section (e)) shall be reduced (but not below zero) by 5

1 percent of so much of the taxpayer's adjusted gross in-
2 come as exceeds—

3 “(1) \$150,000 in the case of a joint return,

4 “(2) \$112,500 in the case of a head of house-
5 hold, and

6 “(3) \$75,000 in the case of a taxpayer not de-
7 scribed in paragraph (1) or (2).

8 “(d) ELIGIBLE INDIVIDUAL.—For purposes of this
9 section, the term ‘eligible individual’ means any individual
10 other than—

11 “(1) any nonresident alien individual,

12 “(2) any individual with respect to whom a de-
13 duction under section 151 is allowable to another
14 taxpayer for a taxable year beginning in the cal-
15 endar year in which the individual's taxable year be-
16 gins, and

17 “(3) an estate or trust.

18 “(e) COORDINATION WITH ADVANCE REFUNDS OF
19 CREDIT.—

20 “(1) IN GENERAL.—The amount of credit
21 which would (but for this paragraph) be allowable
22 under this section shall be reduced (but not below
23 zero) by the aggregate refunds and credits made or
24 allowed to the taxpayer under subsection (f). Any
25 failure to so reduce the credit shall be treated as

1 arising out of a mathematical or clerical error and
2 assessed according to section 6213(b)(1).

3 “(2) JOINT RETURNS.—In the case of a refund
4 or credit made or allowed under subsection (f) with
5 respect to a joint return, half of such refund or cred-
6 it shall be treated as having been made or allowed
7 to each individual filing such return.

8 “(f) ADVANCE REFUNDS AND CREDITS.—

9 “(1) IN GENERAL.—Subject to paragraph (5),
10 each individual who was an eligible individual for
11 such individual’s first taxable year beginning in
12 2019 shall be treated as having made a payment
13 against the tax imposed by chapter 1 for such tax-
14 able year in an amount equal to the advance refund
15 amount for such taxable year.

16 “(2) ADVANCE REFUND AMOUNT.—For pur-
17 poses of paragraph (1), the advance refund amount
18 is the amount that would have been allowed as a
19 credit under this section for such taxable year if this
20 section (other than subsection (e) and this sub-
21 section) had applied to such taxable year.

22 “(3) TIMING AND MANNER OF PAYMENTS.—

23 “(A) TIMING.—The Secretary shall, sub-
24 ject to the provisions of this title, refund or
25 credit any overpayment attributable to this sec-

1 tion as rapidly as possible. No refund or credit
2 shall be made or allowed under this subsection
3 after April 15, 2021.

4 “(B) DELIVERY OF PAYMENTS.—Notwith-
5 standing any other provision of law, the Sec-
6 retary may certify and disburse refunds payable
7 under this subsection electronically to any ac-
8 count to which the payee authorized, on or after
9 January 1, 2018, the delivery of a refund of
10 taxes under this title or of a Federal payment
11 (as defined in section 3332 of title 31, United
12 States Code).

13 “(C) WAIVER OF CERTAIN RULES.—Not-
14 withstanding section 3325 of title 31, United
15 States Code, or any other provision of law, with
16 respect to any payment of a refund under this
17 subsection, a disbursing official in the executive
18 branch of the United States Government may
19 modify payment information received from an
20 officer or employee described in section
21 3325(a)(1)(B) of such title for the purpose of
22 facilitating the accurate and efficient delivery of
23 such payment. Except in cases of fraud or reck-
24 less neglect, no liability under sections 3325,
25 3527, 3528, or 3529 of title 31, United States

1 Code, shall be imposed with respect to pay-
2 ments made under this subparagraph.

3 “(4) NO INTEREST.—No interest shall be al-
4 lowed on any overpayment attributable to this sec-
5 tion.

6 “(5) ALTERNATE TAXABLE YEAR.—In the case
7 of an individual who, at the time of any determina-
8 tion made pursuant to paragraph (3), has not filed
9 a tax return for the year described in paragraph (1),
10 the Secretary may—

11 “(A) apply such paragraph by substituting
12 ‘2018’ for ‘2019’, and

13 “(B) if the individual has not filed a tax
14 return for such individual’s first taxable year
15 beginning in 2018, use information with respect
16 to such individual for calendar year 2019 pro-
17 vided in—

18 “(i) Form SSA–1099, Social Security
19 Benefit Statement, or

20 “(ii) Form RRB–1099, Social Secu-
21 rity Equivalent Benefit Statement.

22 “(6) NOTICE TO TAXPAYER.—Not later than 15
23 days after the date on which the Secretary distrib-
24 uted any payment to an eligible taxpayer pursuant
25 to this subsection, notice shall be sent by mail to

1 such taxpayer's last known address. Such notice
2 shall indicate the method by which such payment
3 was made, the amount of such payment, and a
4 phone number for the appropriate point of contact
5 at the Internal Revenue Service to report any failure
6 to receive such payment.

7 “(g) IDENTIFICATION NUMBER REQUIREMENT.—

8 “(1) IN GENERAL.—In the case of any taxpayer
9 who does not include the valid identification number
10 of such taxpayer on the return of tax for the taxable
11 year, subsection (a)(1) shall be applied by sub-
12 stituting ‘\$0’ for ‘\$1,000’.

13 “(2) JOINT RETURNS.—In the case of a joint
14 return—

15 “(A) if the valid identification number of
16 only 1 spouse is included on the return of tax
17 for the taxable year—

18 “(i) subsection (a)(1) shall be applied
19 by substituting ‘\$1,000’ for ‘\$2,000’, and

20 “(ii) subsection (c)(1) shall be applied
21 by substituting ‘\$75,000’ for ‘\$150,000’,
22 or

23 “(B) if the valid identification number of
24 neither spouse is included on the return of tax

1 for the taxable year, subsection (a)(1) shall be
2 applied by substituting ‘\$0’ for ‘\$2,000’.

3 “(3) DEPENDENT.—A dependent of a taxpayer
4 shall not be taken into account under subsection
5 (a)(2) unless—

6 “(A) the taxpayer includes the valid identi-
7 fication number of such taxpayer (or, in the
8 case of a joint return, the valid identification
9 number of at least 1 spouse) on the return of
10 tax for the taxable year, and

11 “(B) the valid identification number of
12 such dependent is included on the return of tax
13 for the taxable year.

14 “(4) VALID IDENTIFICATION NUMBER.—

15 “(A) IN GENERAL.—For purposes of this
16 subsection, the term ‘valid identification num-
17 ber’ means a social security number (as such
18 term is defined in section 24(h)(7)).

19 “(B) ADOPTION TAXPAYER IDENTIFICA-
20 TION NUMBER.—For purposes of paragraph
21 (3)(B), in the case of a dependent who is adopt-
22 ed or placed for adoption, the term ‘valid identi-
23 fication number’ shall include the adoption tax-
24 payer identification number of such dependent.

1 “(5) SPECIAL RULE FOR MEMBERS OF THE
2 ARMED FORCES.—Paragraph (2) shall not apply in
3 the case where at least 1 spouse was a member of
4 the Armed Forces of the United States at any time
5 during the taxable year and the valid identification
6 number of at least 1 spouse is included on the re-
7 turn of tax for the taxable year.

8 “(6) MATHEMATICAL OR CLERICAL ERROR AU-
9 THORITY.—Any omission of a correct valid identi-
10 fication number required under this subsection shall
11 be treated as a mathematical or clerical error for
12 purposes of applying section 6213(g)(2) to such
13 omission.

14 “(h) REGULATIONS.—The Secretary shall prescribe
15 such regulations or other guidance as may be necessary
16 to carry out the purposes of this section, including any
17 such measures as are deemed appropriate to avoid allow-
18 ing multiple credits or rebates to a taxpayer.”.

19 (b) DEFINITION OF DEFICIENCY.—Section
20 6211(b)(4)(A) of the Internal Revenue Code of 1986 is
21 amended by striking “and 6428” and inserting “6428,
22 and 6428A”.

23 (c) TREATMENT OF POSSESSIONS.—Rules similar to
24 the rules of subsection (c) of section 2201 of the CARES

1 Act (Public Law 116–136) shall apply for purposes of this
2 section.

3 (d) EXCEPTION FROM REDUCTION OR OFFSET.—

4 Any credit or refund allowed or made to any individual
5 by reason of section 6428A of the Internal Revenue Code
6 of 1986 (as added by this section) or by reason of sub-
7 section (c) of this section shall not be—

8 (1) subject to reduction or offset pursuant to
9 section 3716 or 3720A of title 31, United States
10 Code,

11 (2) subject to reduction or offset pursuant to
12 subsection (d), (e), or (f) of section 6402 of the In-
13 ternal Revenue Code of 1986, or

14 (3) reduced or offset by other assessed Federal
15 taxes that would otherwise be subject to levy or col-
16 lection.

17 (e) PUBLIC AWARENESS CAMPAIGN.—The Secretary
18 of the Treasury (or the Secretary’s delegate) shall conduct
19 a public awareness campaign, in coordination with the
20 Commissioner of Social Security and the heads of other
21 relevant Federal agencies, to provide information regard-
22 ing the availability of the credit and rebate allowed under
23 section 6428A of the Internal Revenue Code of 1986 (as
24 added by this section), including information with respect

1 to individuals who may not have filed a tax return for tax-
2 able year 2018 or 2019.

3 (f) CONFORMING AMENDMENTS.—

4 (1) Paragraph (2) of section 1324(b) of title
5 31, United States Code, is amended by inserting
6 “6428A,” after “6428,”.

7 (2) The table of sections for subchapter B of
8 chapter 65 of subtitle F of the Internal Revenue
9 Code of 1986 is amended by inserting after the item
10 relating to section 6428 the following:

“Sec. 6428A. Supplementary 2020 Recovery Rebates for individuals.”.