

116<sup>TH</sup> CONGRESS  
1<sup>ST</sup> SESSION

# H. R. 3299

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IN THE SENATE OF THE UNITED STATES

JULY 25, 2019

Received

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## AN ACT

To permit legally married same-sex couples to amend their filing status for income tax returns outside the statute of limitations, to amend the Internal Revenue Code of 1986 to clarify that all provisions shall apply to legally married same-sex couples in the same manner as other married couples, and for other purposes.

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 “Promoting Respect for  
5 Individuals’ Dignity and Equality Act of 2019” or as the  
6 “PRIDE Act of 2019”.

7 **SEC. 2. EXTENSION OF PERIOD OF LIMITATION FOR CER-**  
8 **TAIN LEGALLY MARRIED COUPLES.**

9        (a) IN GENERAL.—In the case of an individual first  
10 treated as married for purposes of the Internal Revenue  
11 Code of 1986 by the application of the holdings of Rev-  
12 enue Ruling 2013–17—

13            (1) if such individual filed a return (other than  
14 a joint return) for a taxable year ending before Sep-  
15 tember 16, 2013, for which a joint return could have  
16 been made by the individual and the individual’s  
17 spouse but for the fact that such holdings were not  
18 effective at the time of filing, such return shall be  
19 treated as a separate return within the meaning of  
20 section 6013(b) of such Code and the time pre-  
21 scribed by section 6013(b)(2)(A) of such Code for  
22 filing a joint return after filing a separate return  
23 shall not expire before the date prescribed by law  
24 (including extensions) for filing the return of tax for

1 the taxable year that includes the date of the enact-  
2 ment of this Act, and

3 (2) in the case of a joint return filed pursuant  
4 to paragraph (1)—

5 (A) the period of limitation prescribed by  
6 section 6511(a) of such Code for any such tax-  
7 able year shall be extended until the date pre-  
8 scribed by law (including extensions) for filing  
9 the return of tax for the taxable year that in-  
10 cludes the date of the enactment of this Act,  
11 and

12 (B) section 6511(b)(2) of such Code shall  
13 not apply to any claim of credit or refund with  
14 respect to such return.

15 (b) AMENDMENTS, ETC. RESTRICTED TO CHANGE IN  
16 MARITAL STATUS.—Subsection (a) shall apply only with  
17 respect to amendments to the return of tax, and claims  
18 for credit or refund, relating to a change in the marital  
19 status for purposes of the Internal Revenue Code of 1986  
20 of the individual.

21 **SEC. 3. RULES RELATING TO ALL LEGALLY MARRIED COU-**  
22 **PLES.**

23 (a) IN GENERAL.—The Internal Revenue Code of  
24 1986 is amended—

25 (1) in section 21(d)(2)—

1 (A) by striking “HIMSELF” in the heading  
2 and inserting “SELF”; and

3 (B) by striking “any husband and wife”  
4 and inserting “any married couple”;

5 (2) in section 22(e)(1)—

6 (A) by striking “husband and wife who  
7 live” and inserting “married couple who lives”;  
8 and

9 (B) by striking “the taxpayer and his  
10 spouse” and inserting “the taxpayer and the  
11 spouse of the taxpayer”;

12 (3) in section 38(c)(6)(A), by striking “husband  
13 or wife who files” and inserting “married individual  
14 who files”;

15 (4) in section 42(j)(5)(C), by striking clause (i)  
16 and inserting the following new clause:

17 “(i) MARRIED COUPLE TREATED AS 1  
18 PARTNER.—For purposes of subparagraph  
19 (B), individuals married to one another  
20 (and their estates) shall be treated as 1  
21 partner.”;

22 (5) in section 62(b)(3)—

23 (A) in subparagraph (A)—

1 (i) by striking “husband and wife who  
2 lived apart” and inserting “married couple  
3 who lived apart”; and

4 (ii) by striking “the taxpayer and his  
5 spouse” and inserting “the taxpayer and  
6 the spouse of the taxpayer”; and

7 (B) in subparagraph (D), by striking “hus-  
8 band and wife” and inserting “married couple”;  
9 (6) in section 121—

10 (A) in subsection (b)(2), by striking “hus-  
11 band and wife who make” and inserting “mar-  
12 ried couple who makes”; and

13 (B) in subsection (d)(1), by striking “hus-  
14 band and wife make” and inserting “married  
15 couple makes”;

16 (7) in section 165(h)(4)(B), by striking “hus-  
17 band and wife” and inserting “married couple”;

18 (8) in section 179(b)(4), by striking “a husband  
19 and wife filing” and inserting “individuals married  
20 to one another who file”;

21 (9) in section 213(d)(8), by striking “status as  
22 husband and wife” and inserting “marital status”;

23 (10) in section 219(g)(4), in the matter pre-  
24 ceding subparagraph (A), by striking “A husband  
25 and wife” and inserting “Married individuals”;

1           (11) in section 274(b)(2)(B), by striking “hus-  
2           band and wife” and inserting “married couple”;

3           (12) in section 643(f), by striking “husband  
4           and wife” in the second sentence and inserting  
5           “married couple”;

6           (13) in section 761(f)—

7           (A) in paragraph (1), by striking “husband  
8           and wife” and inserting “married couple”; and

9           (B) in paragraph (2)(A), by striking “hus-  
10          band and wife” and inserting “married couple”;

11          (14) in section 911—

12          (A) in subsection (b)(2), by striking sub-  
13          paragraph (C) and inserting the following new  
14          subparagraph:

15               “(C) TREATMENT OF COMMUNITY IN-  
16               COME.—In applying subparagraph (A) with re-  
17               spect to amounts received from services per-  
18               formed by a married individual which are com-  
19               munity income under community property laws  
20               applicable to such income, the aggregate  
21               amount which may be excludable from the gross  
22               income of such individual and such individual’s  
23               spouse under subsection (a)(1) for any taxable  
24               year shall equal the amount which would be so

1           excludable if such amounts did not constitute  
2           community income.”; and

3           (B) in subsection (d)(9)(A), by striking  
4           “where a husband and wife each have” and in-  
5           serting “where both spouses have”;

6           (15) in section 1244(b)(2), by striking “a hus-  
7           band and wife filing”;

8           (16) in section 1272(a)(2)(D), by striking  
9           clause (iii) and inserting the following new clause:

10           “(iii) TREATMENT OF A MARRIED  
11           COUPLE.—For purposes of this subpara-  
12           graph, a married couple shall be treated as  
13           1 person. The preceding sentence shall not  
14           apply where the spouses lived apart at all  
15           times during the taxable year in which the  
16           loan is made.”;

17           (17) in section 1313(c)(1), by striking “hus-  
18           band and wife” and inserting “spouses”;

19           (18) in section 1361(c)(1)(A)(i), by striking “a  
20           husband and wife” and inserting “a married cou-  
21           ple”;

22           (19) in section 2040(b), by striking “CERTAIN  
23           JOINT INTERESTS OF HUSBAND AND WIFE” in the  
24           heading and inserting “CERTAIN JOINT INTERESTS  
25           OF MARRIED COUPLE”;

1 (20) in section 2513—

2 (A) by striking “**GIFT BY HUSBAND OR**  
3 **WIFE TO THIRD PARTY**” in the heading and  
4 inserting “**GIFT BY SPOUSE TO THIRD**  
5 **PARTY**”; and

6 (B) by striking paragraph (1) of sub-  
7 section (a) and inserting the following new  
8 paragraph:

9 “(1) IN GENERAL.—A gift made by one indi-  
10 vidual to any person other than such individual’s  
11 spouse shall, for the purposes of this chapter, be  
12 considered as made one-half by the individual and  
13 one-half by such individual’s spouse, but only if at  
14 the time of the gift each spouse is a citizen or resi-  
15 dent of the United States. This paragraph shall not  
16 apply with respect to a gift by an individual of an  
17 interest in property if such individual creates in the  
18 individual’s spouse a general power of appointment,  
19 as defined in section 2514(c), over such interest. For  
20 purposes of this section, an individual shall be con-  
21 sidered as the spouse of another only if the indi-  
22 vidual is married to the individual’s spouse at the  
23 time of the gift and does not remarry during the re-  
24 mainder of the calendar year.”;

25 (21) in section 2516—



1 (A) by striking “Where a husband and  
2 wife enter” and inserting the following:

3 “(a) IN GENERAL.—Where a married couple enters”;  
4 and

5 (B) by adding at the end the following new  
6 subsection:

7 “(b) SPOUSE.—For purposes of this section, if the  
8 spouses referred to are divorced, wherever appropriate to  
9 the meaning of this section, the term ‘spouse’ shall read  
10 ‘former spouse.’”;

11 (22) in section 5733(d)(2), by striking “hus-  
12 band or wife” and inserting “married individual”;

13 (23) in section 6013—

14 (A) by striking “**JOINT RETURNS OF IN-**  
15 **COME TAX BY HUSBAND AND WIFE**” in the  
16 heading and inserting “**JOINT RETURNS OF**  
17 **INCOME TAX BY A MARRIED COUPLE**”;

18 (B) in subsection (a), in the matter pre-  
19 ceding paragraph (1), by striking “husband and  
20 wife” and inserting “married couple”;

21 (C) in subsection (a)(1), by striking “ei-  
22 ther the husband or wife” and inserting “either  
23 spouse”;

24 (D) in subsection (a)(2)—

1 (i) by striking “husband and wife”  
2 and inserting “spouses”; and

3 (ii) by striking “his taxable year” and  
4 inserting “such spouse’s taxable year”;

5 (E) in subsection (a)(3)—

6 (i) by striking “his executor or admin-  
7 istrator” and inserting “the decedent’s ex-  
8 ecutor or administrator”;

9 (ii) by striking “with respect to both  
10 himself and the decedent” and inserting  
11 “with respect to both the surviving spouse  
12 and the decedent”; and

13 (iii) by striking “constitute his sepa-  
14 rate return” and inserting “constitute the  
15 survivor’s separate return”;

16 (F) in subsection (b), by striking para-  
17 graph (1) and inserting the following new para-  
18 graph:

19 “(1) IN GENERAL.—Except as provided in para-  
20 graph (2), if an individual has filed a separate re-  
21 turn for a taxable year for which a joint return  
22 could have been made by the individual and the indi-  
23 vidual’s spouse under subsection (a) and the time  
24 prescribed by law for filing the return for such tax-  
25 able year has expired, such individual and such

1 spouse may nevertheless make a joint return for  
2 such taxable year. A joint return filed under this  
3 subsection shall constitute the return of the indi-  
4 vidual and the individual's spouse for such taxable  
5 year, and all payments, credits, refunds, or other re-  
6 payments made or allowed with respect to the sepa-  
7 rate return of either spouse for such taxable year  
8 shall be taken into account in determining the extent  
9 to which the tax based upon the joint return has  
10 been paid. If a joint return is made under this sub-  
11 section, any election (other than the election to file  
12 a separate return) made by either spouse in a sepa-  
13 rate return for such taxable year with respect to the  
14 treatment of any income, deduction, or credit of  
15 such spouse shall not be changed in the making of  
16 the joint return where such election would have been  
17 irrevocable if the joint return had not been made. If  
18 a joint return is made under this subsection after  
19 the death of either spouse, such return with respect  
20 to the decedent can be made only by the decedent's  
21 executor or administrator.”;

22 (G) in subsection (e), by striking “husband  
23 and wife” and inserting “spouses”;

1 (H) in subsection (d)(1), by striking “sta-  
2 tus as husband and wife” and inserting “the  
3 marital status with respect to each other”;

4 (I) in subsection (d)(2), by striking “his  
5 spouse” and inserting “the spouse of the indi-  
6 vidual”;

7 (J) in subsection (f)(2)(B), by striking  
8 “such individual, his spouse, and his estate  
9 shall be determined as if he were alive” and in-  
10 sserting “such individual, the individual’s  
11 spouse, and the individual’s estate shall be de-  
12 termined as if the individual were alive”; and

13 (K) in subsection (f)(3)—

14 (i) in subparagraph (A), by striking  
15 “for which he is entitled” and inserting  
16 “for which such member is entitled”; and

17 (ii) in subparagraph (B), by striking  
18 “for which he is entitled” and inserting  
19 “for which such employee is entitled”;

20 (24) in section 6014(b), by striking “husband  
21 and wife” in the second sentence and inserting “a  
22 married couple”;

23 (25) in section 6017, by striking “husband and  
24 wife” and inserting “married couple”;

1           (26) in section 6096(a), by striking “of hus-  
2           band and wife having” and inserting “reporting”;

3           (27) in section 6166(b)(2), by striking subpara-  
4           graph (B) and inserting the following new subpara-  
5           graph:

6                   “(B) CERTAIN INTERESTS HELD BY MAR-  
7                   RIED COUPLE.—Stock or a partnership interest  
8                   which—

9                           “(i) is community property of a mar-  
10                           ried couple (or the income from which is  
11                           community income) under the applicable  
12                           community property law of a State, or

13                           “(ii) is held by a married couple as  
14                           joint tenants, tenants by the entirety, or  
15                           tenants in common,

16                           shall be treated as owned by 1 shareholder or  
17                           1 partner, as the case may be.”;

18           (28) in section 6212(b)(2)—

19                   (A) by striking “return filed by husband  
20                   and wife” and inserting “return”; and

21                   (B) by striking “his last known address”  
22                   and inserting “the last known address of such  
23                   spouse”;

24           (29) in section 7428(c)(2)(A), by striking “hus-  
25           band and wife” and inserting “married couple”;

1 (30) in section 7701(a)—

2 (A) by striking paragraph (17); and

3 (B) in paragraph (38), by striking “hus-  
4 band and wife” and inserting “married couple”;  
5 and

6 (31) in section 7872(f), by striking paragraph  
7 (7) and inserting the following new paragraph:

8 “(7) MARRIED COUPLE TREATED AS 1 PER-  
9 SON.—A married couple shall be treated as 1 per-  
10 son.”.

11 (b) CONFORMING AMENDMENTS.—

12 (1) The table of sections for subchapter B of  
13 chapter 12 of the Internal Revenue Code of 1986 is  
14 amended by striking the item relating to section  
15 2513 and inserting the following new item:

“Sec. 2513. Gift by spouse to third party.”.

16 (2) The table of sections for subpart B of part  
17 II of subchapter A of chapter 61 of such Code is  
18 amended by striking the item relating to section  
19 6013 and inserting the following new item:

“Sec. 6013. Joint returns of income tax by a married couple.”.

20 **SEC. 4. RULES RELATING TO THE GENDER OF SPOUSES,**  
21 **ETC.**

22 (a) IN GENERAL.—The following provisions of the In-  
23 ternal Revenue Code of 1986 are each amended by strik-

1 ing “his spouse” each place it appears and inserting “the  
2 individual’s spouse”:

3 (1) Subsections (a)(1) and (d) of section 1.

4 (2) Section 2(b)(2)(A).

5 (3) Subsections (d)(1)(B) and (e)(3) of section  
6 21.

7 (4) Section 36(c)(5).

8 (5) Section 179(d)(2)(A).

9 (6) Section 318(a)(1)(A)(i).

10 (7) Section 408(d)(6).

11 (8) Section 469(i)(5)(B)(ii).

12 (9) Section 507(d)(2)(B)(iii).

13 (10) Clauses (ii) and (iii) of section  
14 613A(c)(8)(D).

15 (11) Section 672(e)(2).

16 (12) Section 704(e)(2).

17 (13) Subparagraphs (A) and (B)(ii) of section  
18 911(c)(3).

19 (14) Section 1235(c)(2).

20 (15) Section 1563(e)(5).

21 (16) Section 3121(b)(3)(B).

22 (17) Section 4946(d).

23 (18) Section 4975(e)(6).

24 (19) Subparagraphs (A)(iv) and (B) of section  
25 6012(a)(1).

1 (20) Section 7703(a).

2 (b) CONFORMING AMENDMENTS.—

3 (1) The following provisions of the Internal  
4 Revenue Code of 1986 are each amended by striking  
5 “his spouse” each place it appears and inserting  
6 “the taxpayer’s spouse”:

7 (A) Section 2(a)(2)(B).

8 (B) Subparagraphs (B) and (C) of section  
9 2(b)(2).

10 (C) Paragraphs (2) and (6)(A) of section  
11 21(e).

12 (D) Section 36B(e)(1).

13 (E) Section 63(e)(3)(B).

14 (F) Section 86(c)(1)(C)(ii).

15 (G) Section 105(c)(1).

16 (H) Section 135(d)(3).

17 (I) Section 151(b).

18 (J) Subsections (a) and (d)(7) of section  
19 213.

20 (K) Section 1233(e)(2)(C).

21 (L) Section 1239(b)(2).

22 (M) Section 6504(2).

23 (2) The following provisions of the Internal  
24 Revenue Code of 1986 are each amended by striking



1 “his spouse” each place it appears and inserting  
2 “the employee’s spouse”:

3 (A) Section 132(m)(1).

4 (B) Section 401(h)(6).

5 (C) Section 3402(l)(3).

6 (3) The following provisions of the Internal  
7 Revenue Code of 1986 are each amended by striking  
8 “his taxable year” each place it appears and insert-  
9 ing “the individual’s taxable year”:

10 (A) Section 2(b)(1).

11 (B) Section 7703(a)(1).

12 (4) The following provisions of the Internal  
13 Revenue Code of 1986 are each amended by striking  
14 “his taxable year” each place it appears and insert-  
15 ing “the taxpayer’s taxable year”:

16 (A) Subparagraphs (B) and (C) of section  
17 2(b)(2) (as amended by paragraph (1)(B)).

18 (B) Section 63(f)(1)(A).

19 (5) The following provisions of the Internal  
20 Revenue Code of 1986 are each amended by striking  
21 “his home” and inserting “the individual’s home”:

22 (A) Section 2(b)(1)(A).

23 (B) Section 21(e)(4)(A)(i).

24 (C) Section 7703(b)(1).

1           (6) The Internal Revenue Code of 1986, as  
2 amended by this section, is amended—

3           (A) in section 2(a)(1)(A), by striking “his  
4 two taxable years” and inserting “the tax-  
5 payer’s two taxable years”;

6           (B) in section 2(a)(1)(B), by striking “his  
7 home” and inserting “the taxpayer’s home”;

8           (C) in paragraphs (1)(A) and (2)(A) of  
9 section 63(f), by striking “for himself if he”  
10 both places it appears and inserting “for the  
11 taxpayer if the taxpayer”;

12           (D) in section 63(f)(4), by striking “his”  
13 both places it appears and inserting “the indi-  
14 vidual’s”;

15           (E) in section 105(b)—

16           (i) by striking “his spouse, his de-  
17 pendents” and inserting “the taxpayer’s  
18 spouse, the taxpayer’s dependents”; and

19           (ii) by striking “by him”;

20           (F) in the heading of section 119(a), by  
21 striking “, HIS SPOUSE, AND HIS DEPEND-  
22 ENTS” and inserting “AND THE EMPLOYEE’S  
23 SPOUSE AND DEPENDENTS”;

24           (G) in section 119(a), by striking “him, his  
25 spouse, or any of his dependents by or on be-

1 half of his employer” and inserting “the em-  
2 ployee or the employee’s spouse or dependents  
3 by or on behalf of the employer of the em-  
4 ployee”;

5 (H) in section 119(a)(2), by striking “his”  
6 both places it appears and inserting “the em-  
7 ployee’s”;

8 (I) in section 119(d)(3)(B), by striking  
9 “his spouse, and any of his dependents” and in-  
10 sserting “the employee’s spouse, and any of the  
11 employee’s dependents”;

12 (J) in section 129(b)(2), by striking “him-  
13 self” and inserting “the spouse’s self”;

14 (K) in section 170(b)(1)(F)(iii)—

15 (i) by striking “his spouse” and in-  
16 sserting “the spouse of such donor”; and

17 (ii) by striking “his death or after the  
18 death of his surviving spouse if she” and  
19 inserting “the death of the donor or after  
20 the death of the donor’s surviving spouse if  
21 such surviving spouse”;

22 (L) in section 213(c)(1)—

23 (i) by striking “his estate” and insert-  
24 ing “the estate of the taxpayer”; and

1 (ii) by striking “his death” and insert-  
2 ing “the death of the taxpayer”;

3 (M) in section 213(d)(7), by striking “he”  
4 and inserting “the taxpayer”;

5 (N) in section 217(g)—

6 (i) by striking “, his spouse, or his de-  
7 pendents” in paragraph (2) and inserting  
8 “or the spouse or dependents of such mem-  
9 ber”;

10 (ii) by striking “his dependents” in  
11 paragraph (3) and inserting “dependents”;  
12 and

13 (iii) by striking “his spouse” each  
14 place it appears in paragraph (3) and in-  
15 serting “the member’s spouse”;

16 (O) in section 217(i)(3)(A), by striking  
17 “his”;

18 (P) in section 267(e), by striking “his”  
19 each place it appears and inserting “the individ-  
20 ual’s”;

21 (Q) in section 318(a)(1)(A)(ii), by striking  
22 “his” and inserting “the individual’s”;

23 (R) in section 402(l)(4)(D), by striking “,  
24 his spouse, and dependents” and inserting “and  
25 the spouse and dependents of such officer”;

1           (S) in section 415(l)(2)(B), by striking “,  
2 his spouse, or his dependents” and inserting  
3 “or the participant’s spouse or dependents”;

4           (T) in section 420(f)(6)(A), by striking  
5 “his covered spouse and dependents” each place  
6 it appears and inserting “the covered spouse  
7 and dependents of such retiree”;

8           (U) in section 424(d)(1), by striking “his”  
9 and inserting “the individual’s”;

10          (V) in section 544(a)(2), by striking “his”  
11 each place it appears and inserting “the individ-  
12 ual’s”;

13          (W) in section 911(c)(3), by striking  
14 “him” each place it appears in subparagraphs  
15 (A) and (B)(ii) and inserting “the individual”;

16          (X) in section 1015(d)(3), by striking “his  
17 spouse” and inserting “the donor’s spouse”;

18          (Y) in section 1563(e)—

19           (i) by striking “his children” both  
20 places it appears in paragraphs (5)(D) and  
21 (6)(A) and inserting “the individual’s chil-  
22 dren”; and

23           (ii) by striking “his parents” both  
24 places it appears in subparagraphs (A) and

1 (B) of paragraph (6) and inserting “the  
2 individual’s parents”;

3 (Z) in section 1563(f)(2)(B), by striking  
4 “him” and inserting “the individual”;

5 (AA) in section 2012(e), by striking “his  
6 spouse” and inserting “the decedent’s spouse”;

7 (BB) in section 2032A(e)(10), by striking  
8 “his surviving spouse” and inserting “the dece-  
9 dent’s surviving spouse”;

10 (CC) in section 2035(b)—

11 (i) by striking “his estate” and insert-  
12 ing “the decedent’s estate”; and

13 (ii) by striking “his spouse” and in-  
14 serting “the decedent’s spouse”;

15 (DD) in subsections (a) and (b)(5) of sec-  
16 tion 2056, by striking “his”;

17 (EE) in section 2523(b)—

18 (i) by striking “(or his heirs or as-  
19 signs) or such person (or his heirs or as-  
20 signs)” in paragraph (1) and inserting  
21 “(or the donor’s heirs or assigns) or such  
22 person (or such person’s heirs or assigns)”;

23 (ii) by striking “himself” in para-  
24 graph (1) and inserting “the donor’s self”;

1 (iii) by striking “he” in paragraph (2)  
2 and inserting “the donor”; and

3 (iv) by striking “him” each place it  
4 appears in the matter following paragraph  
5 (2) and inserting “the donor”;

6 (FF) in section 2523(d), by striking “him-  
7 self” and inserting “the donor’s self”;

8 (GG) in section 2523(e), by striking “his  
9 spouse” and inserting “the donor’s spouse”;

10 (HH) in section 3121(b)(3)—

11 (i) by striking “his father” in sub-  
12 paragraph (A) and inserting “the child’s  
13 father”;

14 (ii) by striking “his father” in sub-  
15 paragraph (B) and inserting “the individ-  
16 ual’s father”; and

17 (iii) by striking “his son” in subpara-  
18 graph (B) and inserting “the individual’s  
19 son”;

20 (II) in section 3306(c)(5)—

21 (i) by striking “his son” and inserting  
22 “the individual’s son”; and

23 (ii) by striking “his father” and in-  
24 serting “the child’s father”;

25 (JJ) in section 3402(l)—

1 (i) by striking “he” each place it ap-  
2 pears in paragraphs (2) and (3)(A) and in-  
3 serting “the employee”; and

4 (ii) by striking “his taxable year”  
5 both places it appears in paragraph (3)(B)  
6 and inserting “the employee’s taxable  
7 year”;

8 (KK) in section 4905(a), by striking “his  
9 spouse” and inserting “such person’s spouse”;

10 (LL) in section 6046(c), by striking “his”  
11 both places it appears and inserting “the indi-  
12 vidual’s”;

13 (MM) in section 6103(e)(1)(A)(ii), by  
14 striking “him” and inserting “the individual”;

15 (NN) in section 7448(a)(8), by striking  
16 “his death” and inserting “the individual’s  
17 death”;

18 (OO) in subsections (d), (m), and (n) of  
19 section 7448, by striking “his” each place it ap-  
20 pears and inserting “the individual’s”;

21 (PP) in subsection (m) of section 7448, as  
22 so amended, by striking “he” each place it ap-  
23 pears and inserting “such judge or special trial  
24 judge”; and

25 (QQ) in section 7448(q)—



- 1 (i) by striking “his” both places it ap-  
2 pears and inserting “such judge’s”; and  
3 (ii) by striking “to bring himself” and  
4 inserting “to come”.

5 **SEC. 5. INCREASE IN PENALTY FOR FAILURE TO FILE.**

6 (a) IN GENERAL.—The second sentence of subsection  
7 (a) of section 6651 of the Internal Revenue Code of 1986  
8 is amended by striking “\$330” and inserting “\$435”.

9 (b) INFLATION ADJUSTMENT.—Section 6651(j)(1) of  
10 such Code is amended by striking “\$330” and inserting  
11 “\$435”.

12 (c) EFFECTIVE DATE.—The amendments made by  
13 this section shall apply to returns required to be filed after  
14 December 31, 2019.

15 **SEC. 6. DETERMINATION OF BUDGETARY EFFECTS.**

16 The budgetary effects of this Act, for the purpose of  
17 complying with the Statutory Pay-As-You-Go Act of 2010,  
18 shall be determined by reference to the latest statement  
19 titled “Budgetary Effects of PAYGO Legislation” for this  
20 Act, submitted for printing in the Congressional Record  
21 by the Chairman of the House Budget Committee,

- 1 provided that such statement has been submitted prior to
- 2 the vote on passage.

Passed the House of Representatives July 24, 2019.

Attest:                      CHERYL L. JOHNSON,  
*Clerk.*