

116TH CONGRESS
2D SESSION

H. R. 6485

To amend the Internal Revenue Code of 1986 to allow 2020 recovery rebates for individuals filing a joint return if one spouse satisfies the valid identification number requirement.

IN THE HOUSE OF REPRESENTATIVES

APRIL 10, 2020

Ms. OMAR (for herself, Ms. PRESSLEY, Ms. GARCIA of Texas, Mrs. HAYES, Ms. JUDY CHU of California, Mr. ESPAILLAT, Ms. SPEIER, Ms. LEE of California, Ms. DELAURO, Mr. LARSON of Connecticut, Mr. MCGOVERN, Mr. GARCÍA of Illinois, Mr. PANETTA, Ms. OCASIO-CORTEZ, Mr. CORREA, and Ms. TLAIB) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to allow 2020 recovery rebates for individuals filing a joint return if one spouse satisfies the valid identification number requirement.

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 “Recovery Rebates Im-
5 provement Act”.

1 **SEC. 2. 2020 RECOVERY REBATES FOR INDIVIDUALS FILING**
2 **JOINT RETURN.**

3 (a) IN GENERAL.—Section 6428(g) of the Internal
4 Revenue Code of 1986, as added by Public Law 113–136,
5 is amended—

6 (1) in paragraph (1)—

7 (A) by amending subparagraph (A) to read
8 as follows:

9 “(A) subject to paragraph (3), such indi-
10 vidual’s valid identification number, and”;

11 (B) by striking subparagraph (B); and

12 (C) by redesignating subparagraph (C) as
13 subparagraph (B);

14 (2) in paragraph (2)(B), by striking “para-
15 graph (1)(C)” and inserting “paragraph (1)(B)”;
16 and

17 (3) by amending paragraph (3) to read as fol-
18 lows:

19 “(3) SPECIAL RULE FOR JOINT RETURNS.—In
20 the case of a joint return, an eligible individual sat-
21 isfies paragraph (1)(A) by including on the return of
22 tax for the taxable year either—

23 “(A) such individuals’ valid identification
24 number, or

25 “(B) the valid identification number of
26 such individual’s spouse.”.

1 (b) EFFECTIVE DATE.—The amendment made by
2 this section shall take effect as if included in section
3 2201(a) of division A of the CARES Act (Public Law
4 116–136).

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