

Calendar No. 645

116TH CONGRESS
2^D SESSION**H. R. 9051**

IN THE SENATE OF THE UNITED STATES

DECEMBER 29, 2020

Received; read the first time

DECEMBER 30, 2020

Read the second time and placed on the calendar

AN ACT

To amend the Internal Revenue Code of 1986 to increase recovery rebate amounts to \$2,000 for individuals, 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 “Caring for Americans
5 with Supplemental Help Act of 2020” or the “CASH Act
6 of 2020”.

7 **SEC. 2. RECOVERY REBATE AMOUNTS INCREASED.**

8 (a) IN GENERAL.—Section 6428A of the Internal
9 Revenue Code of 1986, as added by the COVID-related

1 Tax Relief Act of 2020, is amended by striking “\$600”
2 each place it appears and inserting “\$2,000”, and by
3 striking “\$1,200” each place it appears and inserting
4 “\$4,000”.

5 (b) EFFECTIVE DATE.—The amendments made by
6 this section are contingent upon the enactment of the
7 COVID-related Tax Relief Act of 2020 and shall apply
8 (if at all) as if included in the enactment of section 272
9 of such Act.

10 **SEC. 3. DEPENDENTS TAKEN INTO ACCOUNT IN DETER-**
11 **MINING CREDIT AND REBATES.**

12 (a) RECOVERY REBATES.—

13 (1) IN GENERAL.—Section 6428(a)(2) of the
14 Internal Revenue Code of 1986 is amended by strik-
15 ing “qualifying children (within the meaning of sec-
16 tion 24(c))” and inserting “dependents (as defined
17 in section 152)”.

18 (2) CONFORMING AMENDMENTS.—

19 (A) Section 6428(f)(2) of such Code is
20 amended by inserting “and subsection (a)(2)
21 were applied by substituting ‘qualifying children
22 (within the meaning of section 24(e))’ for ‘de-
23 pendent (as defined in section 152)’” before
24 the period at the end.

1 (B) Section 6428(g) of such Code, as
2 amended by the COVID-related Tax Relief Act
3 of 2020, is amended—

4 (i) in paragraph (1), by striking
5 “qualifying child” each place it appears
6 and inserting “dependent”,

7 (ii) in paragraph (2)(C), by inserting
8 “(determined after the application of sub-
9 section (f)(2))” after “subsection (a)(2)”,
10 and

11 (iii) in paragraph (3)(B), by inserting
12 “or dependent” after “child” both places it
13 appears.

14 (3) EFFECTIVE DATE.—The amendments made
15 by this subsection are contingent upon the enact-
16 ment of the COVID-related Tax Relief Act of 2020
17 and shall apply (if at all) as if included in the enact-
18 ment of section 273 of such Act.

19 (b) ADDITIONAL 2020 RECOVERY REBATES.—

20 (1) IN GENERAL.—Section 6428A(a)(2) of the
21 Internal Revenue Code of 1986, as added by the
22 COVID-related Tax Relief Act of 2020, is amended
23 by striking “qualifying children (within the meaning
24 of section 24(c))” and inserting “dependents (as de-
25 fined in section 152)”.

1 (2) AUTHORITY TO MAKE ADVANCE REFUNDS
2 WITHOUT REGARD TO MODIFIED DEFINITION OF DE-
3 PENDENT.—Section 6428A(f) of such Code is
4 amended by adding at the end the following new
5 paragraph:

6 “(7) AUTHORITY TO MAKE ADVANCE REFUNDS
7 WITHOUT REGARD TO MODIFIED DEFINITION OF DE-
8 PENDENT.—To the extent the Secretary determines
9 appropriate to make or allow the maximum number
10 of advance refunds by the deadline described in
11 paragraph (3)(A)(ii), the Secretary may determine
12 the advance refund amounts under this subsection
13 without regard to the amendments made by para-
14 graphs (1) and (3) of section 3(b) of the CASH Act
15 of 2020.”.

16 (3) CONFORMING AMENDMENTS.—

17 (A) Section 6428A(f)(2)(B) of such Code
18 is amended by striking “qualifying child” and
19 inserting “dependent”.

20 (B) Section 6428A(g) of such Code is
21 amended by striking “qualifying child” each
22 place it appears and inserting “dependent”.

23 (C) Section 6428A(g)(4)(B) of such Code
24 is amended by striking “such child” and insert-
25 ing “such dependent”.

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