

116TH CONGRESS
2D SESSION

S. 4495

To amend the Internal Revenue Code of 1986 to provide for automatic advance refunds of additional stimulus tax credits for specified individuals, and for other purposes.

IN THE SENATE OF THE UNITED STATES

AUGUST 6, 2020

Ms. HASSAN (for herself, Ms. COLLINS, and Ms. SINEMA) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to provide for automatic advance refunds of additional stimulus tax credits for specified 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 “Automatic Cash Assist-
5 ance Act”.

1 **SEC. 2. ENSURING AUTOMATIC ADVANCE REFUNDS OF AD-**
2 **DITIONAL STIMULUS TAX CREDITS FOR SPEC-**
3 **IFIED INDIVIDUALS.**

4 (a) IN GENERAL.—Notwithstanding any other law,
5 with respect to any stimulus tax credit which is allowed
6 to any specified individual who, at the time of any deter-
7 mination of any advance refund of such credit (as de-
8 scribed in subsection (b)(1)(C)), has not filed a tax return
9 for such individual’s first taxable year beginning in 2018
10 or 2019—

11 (1) determine the amount of such advance re-
12 fund with respect to such individual without regard
13 to any limitation based on income and on the basis
14 of information with respect to such individual which
15 is provided by—

16 (A) in the case of a specified social secu-
17 rity beneficiary or a specified supplemental se-
18 curity income recipient, the Commissioner of
19 Social Security,

20 (B) in the case of a specified railroad re-
21 tirement beneficiary, the Railroad Retirement
22 Board, and

23 (C) in the case of a specified veterans ben-
24 efiary, the Secretary of Veterans Affairs (in
25 coordination with, and with the assistance of,

1 the Commissioner of Social Security if appro-
2 priate), and

3 (2) with respect to any amount of such advance
4 refund which is determined based upon the number
5 of dependents of the taxpayer, disburse any payment
6 with respect to such amount under rules similar to
7 the rules of paragraph (7) of section 6428(f) of the
8 Internal Revenue Code of 1986 (as added by section
9 3).

10 (b) DEFINITIONS AND SPECIAL RULES.—

11 (1) STIMULUS TAX CREDIT.—For purposes of
12 this section, the term “stimulus tax credit” means
13 any tax credit allowed under the Internal Revenue
14 Code of 1986 which—

15 (A) is enacted after March 27, 2020, and
16 before December 31, 2020,

17 (B) is allowed to any eligible individual (as
18 defined in section 6428(d) of such Code), and

19 (C) provides for an advanced refund of
20 such credit in a manner similar to that provided
21 under section 6428(f) of such Code.

22 (2) SPECIFIED INDIVIDUAL.—

23 (A) IN GENERAL.—For purposes of this
24 section, the term “specified individual” means
25 any individual who is—

1 (i) a specified social security bene-
2 ficiary,

3 (ii) a specified supplemental security
4 income recipient,

5 (iii) a specified railroad retirement
6 beneficiary, or

7 (iv) a specified veterans beneficiary.

8 (B) SPECIFIED SOCIAL SECURITY BENE-
9 FICIARY.—For purposes of this section—

10 (i) IN GENERAL.—The term “specified
11 social security beneficiary” means any indi-
12 vidual who, for the last month that ends
13 prior to the date of enactment of the stim-
14 ulus tax credit, is entitled to any monthly
15 insurance benefit payable under title II of
16 the Social Security Act (42 U.S.C. 401 et
17 seq.), including payments made pursuant
18 to sections 202(d), 223(g), and 223(i)(7)
19 of such Act.

20 (ii) EXCEPTION.—Such term shall not
21 include any individual if such benefit is not
22 payable for such month by reason of sec-
23 tion 202(x) of the Social Security Act (42
24 U.S.C. 402(x)) or section 1129A of such
25 Act (42 U.S.C. 1320a–8a).

1 (C) SPECIFIED SUPPLEMENTAL SECURITY
2 INCOME RECIPIENT.—For purposes of this sec-
3 tion—

4 (i) IN GENERAL.—The term “specified
5 supplemental security income recipient”
6 means any individual who, for the last
7 month that ends prior to the date of enact-
8 ment of the stimulus tax credit, is eligible
9 for a monthly benefit payable under title
10 XVI of the Social Security Act (42 U.S.C.
11 1381 et seq.) (other than a benefit to an
12 individual described in section
13 1611(e)(1)(B) of such Act (42 U.S.C.
14 1382(e)(1)(B))), including—

15 (I) payments made pursuant to
16 section 1614(a)(3)(C) of such Act (42
17 U.S.C. 1382c(a)(3)(C)),

18 (II) payments made pursuant to
19 section 1619(a) (42 U.S.C. 1382h) or
20 subsections (a)(4), (a)(7), or (p)(7) of
21 section 1631 (42 U.S.C. 1383) of
22 such Act, and

23 (III) State supplementary pay-
24 ments of the type referred to in sec-
25 tion 1616(a) of such Act (42 U.S.C.

1 1382e(a)) (or payments of the type
2 described in section 212(a) of Public
3 Law 93–66) which are paid by the
4 Commissioner under an agreement re-
5 ferred to in such section 1616(a) (or
6 section 212(a) of Public Law 93–66).

7 (ii) EXCEPTION.—Such term shall not
8 include any individual if such monthly ben-
9 efit is not payable for such month by rea-
10 son of subsection (e)(1)(A) or (e)(4) of sec-
11 tion 1611 (42 U.S.C. 1382) or section
12 1129A of such Act (42 U.S.C. 1320a–8a).

13 (D) SPECIFIED RAILROAD RETIREMENT
14 BENEFICIARY.—For purposes of this section,
15 the term “specified railroad retirement bene-
16 ficiary” means any individual who, for the last
17 month that ends prior to the date of enactment
18 of the stimulus tax credit, is entitled to a
19 monthly annuity or pension payment payable
20 (without regard to section 5(a)(ii) of the Rail-
21 road Retirement Act of 1974 (45 U.S.C.
22 231d(a)(ii))) under—

23 (i) section 2(a)(1) of such Act (45
24 U.S.C. 231a(a)(1)),

1 (ii) section 2(c) of such Act (45
2 U.S.C. 231a(c)),

3 (iii) section 2(d)(1) of such Act (45
4 U.S.C. 231a(d)(1)), or

5 (iv) section 7(b)(2) of such Act (45
6 U.S.C. 231f(b)(2)) with respect to any of
7 the benefit payments described in subpara-
8 graph (B)(i).

9 (E) SPECIFIED VETERANS BENEFICIARY.—

10 For purposes of this section—

11 (i) IN GENERAL.—The term “specified
12 veterans beneficiary” means any individual
13 who, for the last month that ends prior to
14 the date of enactment of the stimulus tax
15 credit, is entitled to a compensation or
16 pension payment payable under—

17 (I) section 1110, 1117, 1121,
18 1131, 1141, or 1151 of title 38,
19 United States Code,

20 (II) section 1310, 1312, 1313,
21 1315, 1316, or 1318 of title 38,
22 United States Code,

23 (III) section 1513, 1521, 1533,
24 1536, 1537, 1541, 1542, or 1562 of
25 title 38, United States Code, or

1 (IV) section 1805, 1815, or 1821
2 of title 38, United States Code,
3 to a veteran, surviving spouse, child, or
4 parent as described in paragraph (2), (3),
5 (4)(A)(ii), or (5) of section 101, title 38,
6 United States Code.

7 (ii) EXCEPTION.—Such term shall not
8 include any individual if such compensa-
9 tion or pension payment is not payable, or
10 was reduced, for such month by reason of
11 section 1505, 5313, or 5313B of title 38,
12 United States Code.

13 (F) SUBSEQUENT DETERMINATIONS AND
14 REDETERMINATIONS NOT TAKEN INTO AC-
15 COUNT.—For purposes of this section, any indi-
16 vidual's status as a specified social security ben-
17 efiary, a specified supplemental security in-
18 come recipient, a specified railroad retirement
19 beneficiary, or a specified veterans beneficiary
20 shall be unaffected by any determination or re-
21 determination of any entitlement to, or eligi-
22 bility for, any benefit, payment, or compensa-
23 tion, if such determination or redetermination
24 occurs after the last month that ends prior to

1 the date of enactment of the stimulus tax cred-
2 it.

3 (G) PAYMENT TO REPRESENTATIVE PAY-
4 EES AND FIDUCIARIES.—

5 (i) IN GENERAL.—If the benefit, pay-
6 ment, or compensation referred to in sub-
7 paragraph (B)(i), (C)(i), (D), or (E)(i)
8 with respect to any specified individual is
9 paid to a representative payee or fiduciary,
10 payment by the Secretary of any advance
11 refund with respect to such specified indi-
12 vidual shall be made to such individual's
13 representative payee or fiduciary and the
14 entire payment shall be used only for the
15 benefit of the individual who is entitled to
16 the payment.

17 (ii) APPLICATION OF ENFORCEMENT
18 PROVISIONS.—

19 (I) In the case of a payment de-
20 scribed in clause (i) which is made
21 with respect to a specified social secu-
22 rity beneficiary or a specified supple-
23 mental security income recipient, sec-
24 tion 1129(a)(3) of the Social Security
25 Act (42 U.S.C. 1320a-8(a)(3)) shall

1 apply to such payment in the same
2 manner as such section applies to a
3 payment under title II or XVI of such
4 Act.

5 (II) In the case of a payment de-
6 scribed in clause (i) which is made
7 with respect to a specified railroad re-
8 tirement beneficiary, section 13 of the
9 Railroad Retirement Act (45 U.S.C.
10 2311) shall apply to such payment in
11 the same manner as such section ap-
12 plies to a payment under such Act.

13 (III) In the case of a payment
14 described in clause (i) which is made
15 with respect to a specified veterans
16 beneficiary, sections 5502, 6106, and
17 6108 of title 38, United States Code,
18 shall apply to such payment in the
19 same manner as such sections apply
20 to a payment under such title.

21 **SEC. 3. ALLOWING MULTIPLE PAYMENTS FOR RECOVERY**

22 **REBATES TO SPECIFIED INDIVIDUALS.**

23 (a) IN GENERAL.—Subsection (f) of section 6428 of
24 the Internal Revenue Code of 1986, as added by section

1 2201 of the CARES Act (Public Law 116–136), is amend-
2 ed by adding at the end the following new paragraph:

3 “(7) MULTIPLE PAYMENTS.—In the case of any
4 specified individual (as defined in section 2(b)(2) of
5 the Automatic Cash Assistance Act), the Secretary
6 shall, upon receipt of any information necessary to
7 determine the number of qualifying children of such
8 individual, disburse any payment as soon as prac-
9 ticable to such individual pursuant to this subsection
10 with respect to any amounts described in subsection
11 (a)(2), regardless of whether any payment pursuant
12 to this subsection has been previously made to such
13 individual.”.

14 (b) EFFECTIVE DATE.—The amendments made by
15 this section shall take effect as if included in section 2201
16 of the CARES Act.

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