



United States
of America

Congressional Record

PROCEEDINGS AND DEBATES OF THE 116th CONGRESS, SECOND SESSION

CORRECTION

Vol. 166

WASHINGTON, MONDAY, DECEMBER 28, 2020

No. 220

House of Representatives

The House met at 2 p.m. and was called to order by the Speaker.

PRAYER

The Chaplain, the Reverend Patrick J. Conroy, offered the following prayer: Loving and gracious God, we give You thanks for giving us another day.

We ask today that You bless the Members of the people's House to be the best and most faithful servants of the people they serve. As this Second Session of the 116th Congress draws near its end, withhold not Your holy spirit of wisdom and truth from this assembly.

They return to the Capitol with a huge weight lifted from their shoulders, for which a nation is grateful. Strengthen them as they address the needs of our Nation's citizens, despite the significant hurdles that have been placed in the way of the assistance and protections Americans have always relied upon in the past.

Continue to bless and protect those across our Nation who work each day to minister to the health needs of those who suffer from COVID.

May all that is done this day in the people's House be for Your greater honor and glory.

Amen.

THE JOURNAL

The SPEAKER. Pursuant to section 4(a) of House Resolution 967, the Journal of the last day's proceedings is approved.

PLEDGE OF ALLEGIANCE

The SPEAKER. The Chair will lead the House in the Pledge of Allegiance.

The SPEAKER led the Pledge of Allegiance as follows:

I pledge allegiance to the Flag of the United States of America, and to the Republic for which it stands, one nation under God, indivisible, with liberty and justice for all.

ANNOUNCEMENT BY THE SPEAKER

The SPEAKER. Pursuant to clause 4 of rule I, the following enrolled bill was signed by Speaker pro tempore BEYER on Thursday, December 24, 2020:

H.R. 133, making consolidated appropriations for the fiscal year ending September 30, 2021, providing coronavirus emergency response and relief, and for other purposes.

RECESS

The SPEAKER. Pursuant to clause 12(a) of rule I, the Chair declares the House in recess subject to the call of the Chair.

Accordingly (at 2 o'clock and 2 minutes p.m.), the House stood in recess.

□ 1601

AFTER RECESS

The recess having expired, the House was called to order by the Speaker pro tempore (Ms. JACKSON LEE) at 4 o'clock and 1 minute p.m.

ANNOUNCEMENT BY THE SPEAKER PRO TEMPORE

The SPEAKER pro tempore. Pursuant to clause 8 of rule XX, the Chair will postpone further proceedings today on motions to suspend the rules on which the yeas and nays are ordered.

The House will resume proceedings on postponed questions at a later time.

CARING FOR AMERICANS WITH SUPPLEMENTAL HELP ACT OF 2020

Mr. NEAL. Madam Speaker, I move to suspend the rules and pass the bill (H.R. 9051) to amend the Internal Revenue Code of 1986 to increase recovery rebate amounts to \$2,000 for individuals, and for other purposes.

The Clerk read the title of the bill. The text of the bill is as follows:

H.R. 9051

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the "Caring for Americans with Supplemental Help Act of 2020" or the "CASH Act of 2020".

SEC. 2. RECOVERY REBATE AMOUNTS INCREASED.

(a) IN GENERAL.—Section 6428A of the Internal Revenue Code of 1986, as added by the COVID-related Tax Relief Act of 2020, is amended by striking "\$600" each place it appears and inserting "\$2,000", and by striking "\$1,200" each place it appears and inserting "\$4,000".

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

SEC. 3. DEPENDENTS TAKEN INTO ACCOUNT IN DETERMINING CREDIT AND REBATES.

(a) RECOVERY REBATES.—

(1) IN GENERAL.—Section 6428(a)(2) of the Internal Revenue Code of 1986 is amended by striking "qualifying children (within the meaning of section 24(c))" and inserting "dependents (as defined in section 152)".

(2) CONFORMING AMENDMENTS.—

(A) Section 6428(f)(2) of such Code is amended by inserting "and subsection (a)(2) were applied by substituting 'qualifying children (within the meaning of section 24(c))' for 'dependent (as defined in section 152))' before the period at the end.

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

(i) in paragraph (1), by striking "qualifying child" each place it appears and inserting "dependent",

(ii) in paragraph (2)(C), by inserting "(determined after the application of subsection (f)(2))" after "subsection (a)(2)", and

(iii) in paragraph (3)(B), by inserting "or dependent" after "child" both places it appears.

(3) EFFECTIVE DATE.—The amendments made by this subsection are contingent upon the enactment of the COVID-related Tax Relief Act of 2020 and shall apply (if at all) as

□ This symbol represents the time of day during the House proceedings, e.g., □ 1407 is 2:07 p.m.

Matter set in this typeface indicates words inserted or appended, rather than spoken, by a Member of the House on the floor.



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