

117TH CONGRESS
1ST SESSION

S. 798

To amend the Internal Revenue Code of 1986 to ensure that the 2021 Recovery Rebates are not provided to prisoners.

IN THE SENATE OF THE UNITED STATES

MARCH 17 (legislative day, MARCH 16), 2021

Mr. SCOTT of Florida 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 ensure that the 2021 Recovery Rebates are not provided to prisoners.

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. PROHIBITING 2021 RECOVERY REBATES FROM**
4 **BEING PROVIDED TO PRISONERS.**

5 (a) IN GENERAL.—Section 6428B of the Internal
6 Revenue Code of 1986, as added by section 9601 of the
7 American Rescue Plan Act of 2021, is amended—

8 (1) by redesignating subsections (h) and (i) as
9 subsections (i) and (j), respectively,

1 (2) in subsection (j), as so redesignated, by
2 striking “subsection (h)(1)” each place it appears
3 and inserting “subsection (i)(1)”, and

4 (3) by inserting after subsection (g) the fol-
5 lowing:

6 “(h) SPECIAL RULES WITH RESPECT TO PRIS-
7 ONERS.—

8 “(1) DISALLOWANCE OF CREDIT.—

9 “(A) IN GENERAL.—Subject to subpara-
10 graph (B), no credit shall be allowed under sub-
11 section (a) to an eligible individual who is, for
12 each day during calendar year 2021, described
13 in clause (i), (ii), (iii), (iv), or (v) of section
14 202(x)(1)(A) of the Social Security Act (42
15 U.S.C. 402(x)(1)(A)).

16 “(B) JOINT RETURN.—In the case of eligi-
17 ble individuals filing a joint return where 1
18 spouse is described in subparagraph (A), sub-
19 section (b)(1) shall be applied by substituting
20 ‘\$1,400’ for ‘\$2,800’.

21 “(2) DENIAL OF ADVANCE REFUND OR CRED-
22 IT.—No refund or credit shall be made or allowed
23 under subsection (g) with respect to any individual
24 whom the Secretary has knowledge is, at the time of
25 any determination made pursuant to paragraph (3)

1 of such subsection, described in clause (i), (ii), (iii),
2 (iv), or (v) of section 202(x)(1)(A) of the Social Se-
3 curity Act.”.

4 (b) EFFECTIVE DATE.—The amendments made by
5 this section shall take effect as if included in the enact-
6 ment of section 9601 of the American Rescue Plan Act
7 of 2021.

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