

Union Calendar No. 28

119TH CONGRESS
1ST SESSION

H. R. 1155

[Report No. 119–41]

To amend the Internal Revenue Code of 1986 to allow taxpayers to elect to receive certain replacement refunds electronically.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 10, 2025

Ms. MALLIOTAKIS (for herself, Ms. SEWELL, and Mr. KUSTOFF) introduced the following bill; which was referred to the Committee on Ways and Means

MARCH 27, 2025

Additional sponsor: Mr. ISSA

MARCH 27, 2025

Reported with an amendment, committed to the Committee of the Whole House on the State of the Union, and ordered to be printed

[Strike out all after the enacting clause and insert the part printed in *italie*]

[For text of introduced bill, see copy of bill as introduced on February 10, 2025]

A BILL

To amend the Internal Revenue Code of 1986 to allow taxpayers to elect to receive certain replacement refunds electronically.

4 *This Act may be cited as the “Recovery of Stolen*
5 *Checks Act”.*

8 (a) *IN GENERAL.*—Section 6402 of the Internal Rev-
9 enue Code of 1986 is amended by adding at the end the
10 following new subsection:

11 “(o) *ELECTION TO RECEIVE CERTAIN REPLACEMENT*
12 *REFUNDS BY DIRECT DEPOSIT.*—Not later than the date
13 which is 6 months after the date of the enactment of this
14 subsection, the Secretary shall prescribe regulations to es-
15 tablish procedures to allow for taxpayers, which are other-
16 wise eligible to receive an amount by paper check in re-
17 placement of a lost or stolen paper check which was pre-
18 viously sent by the Secretary as a refund of an overpayment
19 of tax, to elect to receive such amount by direct deposit in
20 lieu of receiving such replacement paper check.”.

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