

116TH CONGRESS
1ST SESSION

H. R. 3299

To permit legally married same-sex couples to amend their filing status for income tax returns outside the statute of limitations, to amend the Internal Revenue Code of 1986 to clarify that all provisions shall apply to legally married same-sex couples in the same manner as other married couples, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

JUNE 18, 2019

Ms. JUDY CHU of California (for herself and Mr. LEVIN of Michigan) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To permit legally married same-sex couples to amend their filing status for income tax returns outside the statute of limitations, to amend the Internal Revenue Code of 1986 to clarify that all provisions shall apply to legally married same-sex couples in the same manner as other married couples, 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,*

1 **SECTION 1. SHORT TITLE.**

2 This Act may be cited as the “Promoting Respect for
3 Individuals’ Dignity and Equality Act of 2019” or as the
4 “PRIDE Act of 2019”.

5 **SEC. 2. EXTENSION OF PERIOD OF LIMITATION FOR CER-**
6 **TAIN LEGALLY MARRIED COUPLES.**

7 (a) IN GENERAL.—In the case of an individual first
8 treated as married for purposes of the Internal Revenue
9 Code of 1986 by the application of the holdings of Rev-
10 enue Ruling 2013–17—

11 (1) if such individual filed a separate return for
12 a taxable year ending before September 16, 2013,
13 for which a joint return could have been made by
14 the individual and the individual’s spouse but for the
15 fact that such holdings were not effective at the time
16 of filing, the time prescribed by section
17 6013(b)(2)(A) of such Code for filing a joint return
18 after filing a separate return shall not expire before
19 the date prescribed by law (including extensions) for
20 filing the return of tax for the taxable year that in-
21 cludes the date of the enactment of this Act; and

22 (2) in the case of a joint return filed pursuant
23 to paragraph (1)—

24 (A) the period of limitation prescribed by
25 section 6511(a) of such Code for any such tax-
26 able year shall be extended until the date pre-

1 scribed by law (including extensions) for filing
2 the return of tax for the taxable year that in-
3 cludes the date of the enactment of this Act;
4 and

5 (B) section 6511(b)(2) shall not apply to
6 any claim of credit or refund with respect to
7 such return.

8 (b) AMENDMENTS, ETC. RESTRICTED TO CHANGE IN
9 MARITAL STATUS.—Subsection (a) shall apply only with
10 respect to amendments to the return of tax, and claims
11 for credit or refund, relating to a change in the marital
12 status for purposes of the Internal Revenue Code of 1986
13 of the individual.

14 **SEC. 3. RULES RELATING TO ALL LEGALLY MARRIED COU-**
15 **PLES.**

16 (a) IN GENERAL.—The Internal Revenue Code of
17 1986 is amended—

18 (1) in section 21(d)(2)—

19 (A) by striking “HIMSELF” in the heading
20 and inserting “SELF”; and

21 (B) by striking “any husband and wife”
22 and inserting “any married couple”;

23 (2) in section 22(e)(1)—

1 (A) by striking “husband and wife who
2 live” and inserting “married couple who lives”;
3 and

4 (B) by striking “the taxpayer and his
5 spouse” and inserting “the taxpayer and the
6 spouse of the taxpayer”;

7 (3) in section 38(c)(6)(A), by striking “husband
8 or wife who files” and inserting “married individual
9 who files”;

10 (4) in section 42(j)(5)(C), by striking clause (i)
11 and inserting the following new clause:

12 “(i) MARRIED COUPLE TREATED AS 1
13 PARTNER.—For purposes of subparagraph
14 (B), individuals married to one another
15 (and their estates) shall be treated as 1
16 partner.”;

17 (5) in section 62(b)(3)—

18 (A) in subparagraph (A)—

19 (i) by striking “husband and wife who
20 lived apart” and inserting “married couple
21 who lived apart”; and

22 (ii) by striking “the taxpayer and his
23 spouse” and inserting “the taxpayer and
24 the spouse of the taxpayer”; and

1 (B) in subparagraph (D), by striking “hus-
2 band and wife” and inserting “married couple”;
3 (6) in section 121—

4 (A) in subsection (b)(2), by striking “hus-
5 band and wife who make” and inserting “mar-
6 ried couple who makes”; and

7 (B) in subsection (d)(1), by striking “hus-
8 band and wife make” and inserting “married
9 couple makes”;

10 (7) in section 165(h)(4)(B), by striking “hus-
11 band and wife” and inserting “married couple”;

12 (8) in section 179(b)(4), by striking “a husband
13 and wife filing” and inserting “individuals married
14 to one another who file”;

15 (9) in section 213(d)(8), by striking “status as
16 husband and wife” and inserting “marital status”;

17 (10) in section 219(g)(4), in the matter pre-
18 ceding subparagraph (A), by striking “A husband
19 and wife” and inserting “Married individuals”;

20 (11) in section 274(b)(2)(B), by striking “hus-
21 band and wife” and inserting “married couple”;

22 (12) in section 643(f), by striking “husband
23 and wife” in the second sentence and inserting
24 “married couple”;

25 (13) in section 761(f)—

1 (A) in paragraph (1), by striking “husband
2 and wife” and inserting “married couple”; and

3 (B) in paragraph (2)(A), by striking “hus-
4 band and wife” and inserting “married couple”;
5 (14) in section 911—

6 (A) in subsection (b)(2), by striking sub-
7 paragraph (C) and inserting the following new
8 subparagraph:

9 “(C) TREATMENT OF COMMUNITY IN-
10 COME.—In applying subparagraph (A) with re-
11 spect to amounts received from services per-
12 formed by a married individual which are com-
13 munity income under community property laws
14 applicable to such income, the aggregate
15 amount which may be excludable from the gross
16 income of such individual and such individual’s
17 spouse under subsection (a)(1) for any taxable
18 year shall equal the amount which would be so
19 excludable if such amounts did not constitute
20 community income.”; and

21 (B) in subsection (d)(9)(A), by striking
22 “where a husband and wife each have” and in-
23 serting “where both spouses have”;

24 (15) in section 1244(b)(2), by striking “a hus-
25 band and wife filing”;

1 (16) in section 1272(a)(2)(D), by striking
2 clause (iii) and inserting the following new clause:

3 “(iii) TREATMENT OF A MARRIED
4 COUPLE.—For purposes of this subpara-
5 graph, a married couple shall be treated as
6 1 person. The preceding sentence shall not
7 apply where the spouses lived apart at all
8 times during the taxable year in which the
9 loan is made.”;

10 (17) in section 1313(c)(1), by striking “hus-
11 band and wife” and inserting “spouses”;

12 (18) in section 1361(c)(1)(A)(i), by striking “a
13 husband and wife” and inserting “a married cou-
14 ple”;

15 (19) in section 2040(b), by striking “CERTAIN
16 JOINT INTERESTS OF HUSBAND AND WIFE” in the
17 heading and inserting “CERTAIN JOINT INTERESTS
18 OF MARRIED COUPLE”;

19 (20) in section 2513—

20 (A) by striking “**GIFT BY HUSBAND OR**
21 **WIFE TO THIRD PARTY**” in the heading and
22 inserting “**GIFT BY SPOUSE TO THIRD**
23 **PARTY**”; and

1 (B) by striking paragraph (1) of sub-
2 section (a) and inserting the following new
3 paragraph:

4 “(1) IN GENERAL.—A gift made by one indi-
5 vidual to any person other than such individual’s
6 spouse shall, for the purposes of this chapter, be
7 considered as made one-half by the individual and
8 one-half by such individual’s spouse, but only if at
9 the time of the gift each spouse is a citizen or resi-
10 dent of the United States. This paragraph shall not
11 apply with respect to a gift by an individual of an
12 interest in property if such individual creates in the
13 individual’s spouse a general power of appointment,
14 as defined in section 2514(c), over such interest. For
15 purposes of this section, an individual shall be con-
16 sidered as the spouse of another only if the indi-
17 vidual is married to the individual’s spouse at the
18 time of the gift and does not remarry during the re-
19 mainder of the calendar year.”;

20 (21) in section 2516—

21 (A) by striking “Where a husband and
22 wife enter” and inserting the following:

23 “(a) IN GENERAL.—Where a married couple enters”;

24 and

1 (B) by adding at the end the following new
2 subsection:

3 “(b) SPOUSE.—For purposes of this section, if the
4 spouses referred to are divorced, wherever appropriate to
5 the meaning of this section, the term ‘spouse’ shall read
6 ‘former spouse’.”;

7 (22) in section 5733(d)(2), by striking “hus-
8 band or wife” and inserting “married individual”;

9 (23) in section 6013—

10 (A) by striking “**JOINT RETURNS OF IN-**
11 **COME TAX BY HUSBAND AND WIFE**” in the
12 heading and inserting “**JOINT RETURNS OF**
13 **INCOME TAX BY A MARRIED COUPLE**”;

14 (B) in subsection (a), in the matter pre-
15 ceding paragraph (1), by striking “husband and
16 wife” and inserting “married couple”;

17 (C) in subsection (a)(1), by striking “ei-
18 ther the husband or wife” and inserting “either
19 spouse”;

20 (D) in subsection (a)(2)—

21 (i) in the first sentence, by striking
22 “husband and wife” and inserting
23 “spouses”; and

1 (ii) in the second sentence, by striking
2 “his taxable year” and inserting “such
3 spouse’s taxable year”;

4 (E) in subsection (a)(3)—

5 (i) in the first sentence, by striking
6 “his executor or administrator” and insert-
7 ing “the decedent’s executor or adminis-
8 trator”;

9 (ii) in the first sentence, by striking
10 “with respect to both himself and the dece-
11 dent” and inserting “with respect to both
12 the surviving spouse and the decedent”;
13 and

14 (iii) in the second sentence, by strik-
15 ing “constitute his separate return” and
16 inserting “constitute the survivor’s sepa-
17 rate return”;

18 (F) in subsection (b), by striking para-
19 graph (1) and inserting the following new para-
20 graph:

21 “(1) IN GENERAL.—Except as provided in para-
22 graph (2), if an individual has filed a separate re-
23 turn for a taxable year for which a joint return
24 could have been made by the individual and the indi-
25 vidual’s spouse under subsection (a) and the time

1 prescribed by law for filing the return for such tax-
2 able year has expired, such individual and such
3 spouse may nevertheless make a joint return for
4 such taxable year. A joint return filed under this
5 subsection shall constitute the return of the indi-
6 vidual and the individual's spouse for such taxable
7 year, and all payments, credits, refunds, or other re-
8 payments made or allowed with respect to the sepa-
9 rate return of either spouse for such taxable year
10 shall be taken into account in determining the extent
11 to which the tax based upon the joint return has
12 been paid. If a joint return is made under this sub-
13 section, any election (other than the election to file
14 a separate return) made by either spouse in a sepa-
15 rate return for such taxable year with respect to the
16 treatment of any income, deduction, or credit of
17 such spouse shall not be changed in the making of
18 the joint return where such election would have been
19 irrevocable if the joint return had not been made. If
20 a joint return is made under this subsection after
21 the death of either spouse, such return with respect
22 to the decedent can be made only by the decedent's
23 executor or administrator.”;

24 (G) in subsection (c), by striking “husband
25 and wife” and inserting “spouses”;

1 (H) in subsection (d)(1), by striking “sta-
2 tus as husband and wife” and inserting “the
3 marital status with respect to each other”;

4 (I) in subsection (d)(2), by striking “his
5 spouse” and inserting “the spouse of the indi-
6 vidual”;

7 (J) in subsection (f)(2)(B), by striking
8 “such individual, his spouse, and his estate
9 shall be determined as if he were alive” and in-
10 sserting “such individual, the individual’s
11 spouse, and the individual’s estate shall be de-
12 termined as if the individual were alive”; and

13 (K) in subsection (f)(3)—

14 (i) in subparagraph (A), by striking
15 “for which he is entitled” and inserting
16 “for which such member is entitled”; and

17 (ii) in subparagraph (B), by striking
18 “for which he is entitled” and inserting
19 “for which such employee is entitled”;

20 (24) in section 6014(b), by striking “husband
21 and wife” in the second sentence and inserting “a
22 married couple”;

23 (25) in section 6017, by striking “husband and
24 wife” and inserting “married couple”;

1 (26) in section 6096(a), by striking “of hus-
2 band and wife having” and inserting “reporting”;

3 (27) in section 6166(b)(2), by striking subpara-
4 graph (B) and inserting the following new subpara-
5 graph:

6 “(B) CERTAIN INTERESTS HELD BY MAR-
7 RIED COUPLE.—Stock or a partnership interest
8 which—

9 “(i) is community property of a mar-
10 ried couple (or the income from which is
11 community income) under the applicable
12 community property law of a State, or

13 “(ii) is held by a married couple as
14 joint tenants, tenants by the entirety, or
15 tenants in common,

16 shall be treated as owned by 1 shareholder or
17 1 partner, as the case may be.”;

18 (28) in section 6212(b)(2)—

19 (A) by striking “return filed by husband
20 and wife” and inserting “return”; and

21 (B) by striking “his last known address”
22 and inserting “the last known address of such
23 spouse”;

24 (29) in section 7428(c)(2)(A), by striking “hus-
25 band and wife” and inserting “married couple”;

1 (30) in section 7701(a)—

2 (A) by striking paragraph (17); and

3 (B) in paragraph (38), by striking “hus-
4 band and wife” and inserting “married couple”;
5 and

6 (31) in section 7872(f), by striking paragraph
7 (7) and inserting the following new paragraph:

8 “(7) MARRIED COUPLE TREATED AS 1 PER-
9 SON.—A married couple shall be treated as 1 per-
10 son.”.

11 (b) CONFORMING AMENDMENTS.—

12 (1) The table of sections for subchapter B of
13 chapter 12 of the Internal Revenue Code of 1986 is
14 amended by striking the item relating to section
15 2513 and inserting the following new item:

“Sec. 2513. Gift by spouse to third party.”.

16 (2) The table of sections for subpart B of part
17 II of subchapter A of chapter 61 of such Code is
18 amended by striking the item relating to section
19 6013 and inserting the following new item:

“Sec. 6013. Joint returns of income tax by a married couple.”.

20 **SEC. 4. RULES RELATING TO THE GENDER OF SPOUSES,**
21 **ETC.**

22 (a) IN GENERAL.—The following provisions of the In-
23 ternal Revenue Code of 1986 are each amended by strik-

1 ing “his spouse” each place it appears and inserting “the
2 individual’s spouse”:

- 3 (1) Subsections (a)(1) and (d) of section 1.
- 4 (2) Section 2(b)(2)(A).
- 5 (3) Subsections (d)(1)(B) and (e)(3) of section
6 21.
- 7 (4) Section 36(c)(5).
- 8 (5) Section 71(b)(1)(C).
- 9 (6) Section 179(d)(2)(A).
- 10 (7) Section 318(a)(1)(A)(i).
- 11 (8) Section 408(d)(6).
- 12 (9) Section 469(i)(5)(B)(ii).
- 13 (10) Section 507(d)(2)(B)(iii).
- 14 (11) Clauses (ii) and (iii) of section
15 613A(e)(8)(D).
- 16 (12) Section 672(e)(2).
- 17 (13) Section 704(e)(2).
- 18 (14) Subparagraphs (A) and (B)(ii) of section
19 911(c)(3).
- 20 (15) Section 1235(c)(2).
- 21 (16) Section 1563(e)(5).
- 22 (17) Section 3121(b)(3)(B).
- 23 (18) Section 4946(d).
- 24 (19) Section 4975(e)(6).

1 (20) Subparagraphs (A)(iv) and (B) of section
2 6012(a)(1).

3 (21) Section 7703(a).

4 (b) CONFORMING AMENDMENTS.—

5 (1) The following provisions of the Internal
6 Revenue Code of 1986 are each amended by striking
7 “his spouse” each place it appears and inserting
8 “the taxpayer’s spouse”:

9 (A) Section 2(a)(2)(B).

10 (B) Subparagraphs (B) and (C) of section
11 2(b)(2).

12 (C) Paragraphs (2) and (6)(A) of section
13 21(e).

14 (D) Section 36B(e)(1).

15 (E) Section 63(e)(3)(B).

16 (F) Section 86(c)(1)(C)(ii).

17 (G) Section 105(e)(1).

18 (H) Section 135(d)(3).

19 (I) Section 151(b).

20 (J) Subsections (a) and (d)(7) of section
21 213.

22 (K) Section 1233(e)(2)(C).

23 (L) Section 1239(b)(2).

24 (M) Section 6504(2).

1 (2) The following provisions of the Internal
2 Revenue Code of 1986 are each amended by striking
3 “his spouse” each place it appears and inserting
4 “the employee’s spouse”:

5 (A) Section 132(m)(1).

6 (B) Section 401(h)(6).

7 (C) Section 3402(l)(3).

8 (3) The following provisions of the Internal
9 Revenue Code of 1986 are each amended by striking
10 “his taxable year” each place it appears and insert-
11 ing “the individual’s taxable year”:

12 (A) Section 2(b)(1).

13 (B) Section 7703(a)(1).

14 (4) The following provisions of the Internal
15 Revenue Code of 1986 are each amended by striking
16 “his taxable year” each place it appears and insert-
17 ing “the taxpayer’s taxable year”:

18 (A) Subparagraphs (B) and (C) of section
19 2(b)(2) (as amended by paragraph (1)(B)).

20 (B) Section 63(f)(1)(A).

21 (5) The following provisions of the Internal
22 Revenue Code of 1986 are each amended by striking
23 “his home” and inserting “the individual’s home”:

24 (A) Section 2(b)(1)(A).

25 (B) Section 21(e)(4)(A)(i).

1 (C) Section 7703(b)(1).

2 (6) The Internal Revenue Code of 1986, as
3 amended by this section, is amended—

4 (A) in section 2(a)(1)(A), by striking “his
5 two taxable years” and inserting “the tax-
6 payer’s two taxable years”;

7 (B) in section 2(a)(1)(B), by striking “his
8 home” and inserting “the taxpayer’s home”;

9 (C) in paragraphs (1)(A) and (2)(A) of
10 section 63(f), by striking “for himself if he”
11 both places it appears and inserting “for the
12 taxpayer if the taxpayer”;

13 (D) in section 63(f)(4), by striking “his”
14 both places it appears and inserting “the indi-
15 vidual’s”;

16 (E) in section 105(b)—

17 (i) by striking “his spouse, his de-
18 pendents” and inserting “the taxpayer’s
19 spouse, the taxpayer’s dependents”; and

20 (ii) by striking “by him”;

21 (F) in the heading of section 119(a), by
22 striking “, HIS SPOUSE, AND HIS DEPEND-
23 ENTS” and inserting “AND THE EMPLOYEE’S
24 SPOUSE AND DEPENDENTS”;

1 (G) in section 119(a), by striking “him, his
2 spouse, or any of his dependents by or on be-
3 half of his employer” and inserting “the em-
4 ployee or the employee’s spouse or dependents
5 by or on behalf of the employer of the em-
6 ployee”;

7 (H) in section 119(a)(2), by striking “his”
8 both places it appears and inserting “the em-
9 ployee’s”;

10 (I) in section 119(d)(3)(B), by striking
11 “his spouse, and any of his dependents” and in-
12 serting “the employee’s spouse, and any of the
13 employee’s dependents”;

14 (J) in section 129(b)(2), by striking “him-
15 self” and inserting “the spouse’s self”;

16 (K) in section 170(b)(1)(F)(iii)—

17 (i) by striking “his spouse” and in-
18 serting “the spouse of such donor”; and

19 (ii) by striking “his death or after the
20 death of his surviving spouse if she” and
21 inserting “the death of the donor or after
22 the death of the donor’s surviving spouse if
23 such surviving spouse”;

24 (L) in section 213(c)(1)—

1 (i) by striking “his estate” and insert-
2 ing “the estate of the taxpayer”; and

3 (ii) by striking “his death” and insert-
4 ing “the death of the taxpayer”;

5 (M) in section 213(d)(7), by striking “he”
6 and inserting “the taxpayer”;

7 (N) in section 217(g)—

8 (i) by striking “, his spouse, or his de-
9 pendents” in paragraph (2) and inserting
10 “or the spouse or dependents of such mem-
11 ber”;

12 (ii) by striking “his dependents” in
13 paragraph (3) and inserting “dependents”;
14 and

15 (iii) by striking “his spouse” each
16 place it appears in paragraph (3) and in-
17 serting “the member’s spouse”;

18 (O) in section 217(i)(3)(A), by striking
19 “his”;

20 (P) in section 267(e), by striking “his”
21 each place it appears and inserting “the individ-
22 ual’s”;

23 (Q) in section 318(a)(1)(A)(ii), by striking
24 “his” and inserting “the individual’s”;

1 (R) in section 402(l)(4)(D), by striking “,
2 his spouse, and dependents” and inserting “and
3 the spouse and dependents of such officer”;

4 (S) in section 415(l)(2)(B), by striking “,
5 his spouse, or his dependents” and inserting
6 “or the participant’s spouse or dependents”;

7 (T) in section 420(f)(6)(A), by striking
8 “his covered spouse and dependents” each place
9 it appears and inserting “the covered spouse
10 and dependents of such retiree”;

11 (U) in section 424(d)(1), by striking “his”
12 and inserting “the individual’s”;

13 (V) in section 544(a)(2), by striking “his”
14 each place it appears and inserting “the individ-
15 ual’s”;

16 (W) in section 911(c)(3), by striking
17 “him” each place it appears in subparagraphs
18 (A) and (B)(ii) and inserting “the individual”;

19 (X) in section 1015(d)(3), by striking “his
20 spouse” and inserting “the donor’s spouse”;

21 (Y) in section 1563(e)—

22 (i) by striking “his children” both
23 places it appears in paragraphs (5)(D) and
24 (6)(A) and inserting “the individual’s chil-
25 dren”; and

1 (ii) by striking “his parents” both
2 places it appears in subparagraphs (A) and
3 (B) of paragraph (6) and inserting “the
4 individual’s parents”;

5 (Z) in section 1563(f)(2)(B), by striking
6 “him” and inserting “the individual”;

7 (AA) in section 2012(c), by striking “his
8 spouse” and inserting “the decedent’s spouse”;

9 (BB) in section 2032A(e)(10), by striking
10 “his surviving spouse” and inserting “the dece-
11 dent’s surviving spouse”;

12 (CC) in section 2035(b)—

13 (i) by striking “his estate” and insert-
14 ing “the decedent’s estate”; and

15 (ii) by striking “his spouse” and in-
16 serting “the decedent’s spouse”;

17 (DD) in subsections (a) and (b)(5) of sec-
18 tion 2056, by striking “his”;

19 (EE) in section 2523(b)—

20 (i) by striking “(or his heirs or as-
21 signs) or such person (or his heirs or as-
22 signs)” in paragraph (1) and inserting
23 “(or the donor’s heirs or assigns) or such
24 person (or such person’s heirs or assigns)”;

1 (ii) by striking “himself” in para-
2 graph (1) and inserting “the donor’s self”;

3 (iii) by striking “he” in paragraph (2)
4 and inserting “the donor”; and

5 (iv) by striking “him” each place it
6 appears in the matter following paragraph
7 (2) and inserting “the donor”;

8 (FF) in section 2523(d), by striking “him-
9 self” and inserting “the donor’s self”;

10 (GG) in section 2523(e), by striking “his
11 spouse” and inserting “the donor’s spouse”;

12 (HH) in section 3121(b)(3)—

13 (i) by striking “his father” in sub-
14 paragraph (A) and inserting “the child’s
15 father”;

16 (ii) by striking “his father” in sub-
17 paragraph (B) and inserting “the individ-
18 ual’s father”; and

19 (iii) by striking “his son” in subpara-
20 graph (B) and inserting “the individual’s
21 son”;

22 (II) in section 3306(c)(5)—

23 (i) by striking “his son” and inserting
24 “the individual’s son”; and

1 (ii) by striking “his father” and in-
2 serting “the child’s father”;

3 (JJ) in section 3402(l)—

4 (i) by striking “he” each place it ap-
5 pears in paragraphs (2) and (3)(A) and in-
6 serting “the employee”; and

7 (ii) by striking “his taxable year”
8 both places it appears in paragraph (3)(B)
9 and inserting “the employee’s taxable
10 year”;

11 (KK) in section 4905(a), by striking “his
12 spouse” and inserting “such person’s spouse”;

13 (LL) in section 6046(c), by striking “his”
14 both places it appears and inserting “the indi-
15 vidual’s”;

16 (MM) in section 6103(e)(1)(A)(ii), by
17 striking “him” and inserting “the individual”;

18 (NN) in section 7448(a)(8), by striking
19 “his death” and inserting “the individual’s
20 death”;

21 (OO) in subsections (d), (m), and (n) of
22 section 7448, by striking “his” each place it ap-
23 pears and inserting “the individual’s”;

24 (PP) in subsection (m) of section 7448, as
25 so amended, by striking “he” each place it ap-

1 pears and inserting “such judge or special trial
2 judge”; and

3 (QQ) in section 7448(q)—

4 (i) by striking “his” both places it ap-
5 pears and inserting “such judge’s”; and

6 (ii) by striking “to bring himself” and
7 inserting “to come”.

○