

117TH CONGRESS
2D SESSION

H. R. 6460

To amend the Internal Revenue Code of 1986 to modify the mandatory delay in making certain refunds.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 20, 2022

Mr. PASCARELL (for himself and Mr. NEAL) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to modify the mandatory delay in making certain refunds.

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. MODIFICATION OF MANDATORY DELAY IN MAK-**
4 **ING CERTAIN REFUNDS.**

5 (a) IN GENERAL.—Section 6402(m) of the Internal
6 Revenue Code of 1986 is amended to read as follows:

7 “(m) EARLIEST DATE FOR CERTAIN REFUNDS.—In
8 the case of any taxpayer allowed a credit under section
9 24 (by reason of subsection (d) or (i) thereof) or 32 for
10 any taxable year, no credit or refund of an overpayment

1 for such taxable year shall be made to such taxpayer be-
2 fore the earlier of—

3 “(1) the date on which the Secretary completes
4 such matching of information relevant to such credit
5 and relevant information filed under section 6071(c)
6 as the Secretary determines appropriate, or

7 “(2) the 15th day of the second month fol-
8 lowing the close of such taxable year.”.

9 (b) **EFFECTIVE DATE.**—The amendment made by
10 this section shall apply to credits and refunds made after
11 the date of the enactment of this Act.

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