

116TH CONGRESS  
2D SESSION

# H. R. 6681

To amend the Internal Revenue Code of 1986 to provide for dependents to be taken into account in determining the amount of the 2020 recovery rebates.

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## IN THE HOUSE OF REPRESENTATIVES

MAY 1, 2020

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

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## A BILL

To amend the Internal Revenue Code of 1986 to provide for dependents to be taken into account in determining the amount of the 2020 recovery rebates.

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. DEPENDENTS TAKEN INTO ACCOUNT IN DE-**  
4 **TERMINING AMOUNT OF 2020 RECOVERY RE-**  
5 **BATES.**

6 (a) IN GENERAL.—Section 6428(a)(2) of the Internal  
7 Revenue Code of 1986, as added by Public Law 116–136,  
8 is amended by striking “qualifying children (within the

1 meaning of section 24(c))” and inserting “dependents (as  
2 defined in section 152)”.

3 (b) CONFORMING AMENDMENTS.—Section 6428(g)  
4 of such Code is amended by striking “qualifying child”  
5 each place it appears and inserting “dependent”.

6 (c) EFFECTIVE DATE.—The amendment made by  
7 this section shall take effect as if included in section 2201  
8 of division A of Public Law 116–136.

9 **SEC. 2. APPLICATION TO TAXPAYERS WITH RESPECT TO**  
10 **WHOM ADVANCE PAYMENT HAS ALREADY**  
11 **BEEN MADE.**

12 In the case of any taxpayer with respect to whom re-  
13 fund or credit was made or allowed before the date of the  
14 enactment of this Act under section 6428(f)(3) of the In-  
15 ternal Revenue Code of 1986 (as added by Public Law  
16 116–136), section 6428(f) of such Code shall be applied  
17 separately with respect to the excess (if any) of—

18 (1) the advance refund amount determined  
19 under section 6428(f)(2) of such Code after the ap-  
20 plication of the amendments made by this subtitle,  
21 over

22 (2) the amount of such refund or credit so  
23 made or allowed.

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