

116TH CONGRESS
2D SESSION

H. R. 7295

To amend the Internal Revenue Code of 1986 to provide an increase in the amount of the recovery rebates with respect to certain dependents, including students demonstrating significant financial need, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

JUNE 22, 2020

Mr. RUSH (for himself, Mr. COHEN, Ms. JACKSON LEE, Mr. PANETTA, Ms. NORTON, Mr. CARSON of Indiana, Ms. VELÁZQUEZ, and Mr. VELA) 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 provide an increase in the amount of the recovery rebates with respect to certain dependents, including students demonstrating significant financial need, 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,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Student Recovery Eli-
5 gibility for Low-Income Individuals to Exact Funds Act
6 of 2020” or the “Student RELIEF Act of 2020”.

1 **SEC. 2. INCREASE IN RECOVERY REBATES WITH RESPECT**
2 **TO CERTAIN DEPENDENTS.**

3 (a) IN GENERAL.—Section 6428(a) of the Internal
4 Revenue Code of 1986 is amended—

5 (1) by striking “plus” at the end of paragraph
6 (1);

7 (2) in paragraph (2)—

8 (A) by striking “qualifying children (within
9 the meaning of section 24(c))” and inserting
10 “dependents (as defined in section 152)”; and

11 (B) by striking the period and inserting
12 “who are not described in paragraph (3), plus”;
13 and

14 (3) by adding at the end the following:

15 “(3) an amount equal to the product of \$1,200
16 multiplied by the number of dependents (as defined
17 in section 152) who are students (as defined in sec-
18 tion 152(f)(2)) who the Secretary of Education has
19 determined eligible for a Federal Pell Grant under
20 subpart 1 of part A of title IV of the Higher Edu-
21 cation Act of 1965 (20 U.S.C. 1070a et seq.).”.

22 (b) CONFORMING AMENDMENTS.—Section 6428 of
23 such Code is amended—

24 (1) by striking “qualifying child” each place it
25 appears and inserting “dependent”; and

26 (2) in subsection (g)—

1 (A) in paragraph (1)(C), by striking “sub-
2 section (a)(2)” and inserting “subsection (a)”;
3 and

4 (B) in paragraph (2)(B), by striking “such
5 child” and inserting “such dependent”.

6 (c) EFFECTIVE DATE.—The amendments made by
7 this section shall take effect as if included in section 2201
8 of the CARES Act.

9 **SEC. 3. 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 a
13 refund or credit was made or allowed before the date of
14 the enactment of this Act under subsection (f) of section
15 6428 of the Internal Revenue Code of 1986 (as added by
16 the CARES Act), such subsection shall be applied sepa-
17 rately with respect to the excess (if any) of—

18 (1) the advance refund amount determined
19 under section 6428(a) of such Code after the appli-
20 cation of the amendments made by this Act, over

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

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