

116TH CONGRESS
2D SESSION

H. R. 9051

AN ACT

To amend the Internal Revenue Code of 1986 to increase recovery rebate amounts to \$2,000 for individuals, 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 “Caring for Americans
3 with Supplemental Help Act of 2020” or the “CASH Act
4 of 2020”.

5 **SEC. 2. RECOVERY REBATE AMOUNTS INCREASED.**

6 (a) **IN GENERAL.**—Section 6428A of the Internal
7 Revenue Code of 1986, as added by the COVID-related
8 Tax Relief Act of 2020, is amended by striking “\$600”
9 each place it appears and inserting “\$2,000”, and by
10 striking “\$1,200” each place it appears and inserting
11 “\$4,000”.

12 (b) **EFFECTIVE DATE.**—The amendments made by
13 this section are contingent upon the enactment of the
14 COVID-related Tax Relief Act of 2020 and shall apply
15 (if at all) as if included in the enactment of section 272
16 of such Act.

17 **SEC. 3. DEPENDENTS TAKEN INTO ACCOUNT IN DETER-**
18 **MINING CREDIT AND REBATES.**

19 (a) **RECOVERY REBATES.**—

20 (1) **IN GENERAL.**—Section 6428(a)(2) of the
21 Internal Revenue Code of 1986 is amended by strik-
22 ing “qualifying children (within the meaning of sec-
23 tion 24(c))” and inserting “dependents (as defined
24 in section 152)”.

25 (2) **CONFORMING AMENDMENTS.**—

1 (A) Section 6428(f)(2) of such Code is
2 amended by inserting “and subsection (a)(2)
3 were applied by substituting ‘qualifying children
4 (within the meaning of section 24(e))’ for ‘de-
5 pendent (as defined in section 152)’” before
6 the period at the end.

7 (B) Section 6428(g) of such Code, as
8 amended by the COVID-related Tax Relief Act
9 of 2020, is amended—

10 (i) in paragraph (1), by striking
11 “qualifying child” each place it appears
12 and inserting “dependent”,

13 (ii) in paragraph (2)(C), by inserting
14 “(determined after the application of sub-
15 section (f)(2))” after “subsection (a)(2)”,
16 and

17 (iii) in paragraph (3)(B), by inserting
18 “or dependent” after “child” both places it
19 appears.

20 (3) EFFECTIVE DATE.—The amendments made
21 by this subsection are contingent upon the enact-
22 ment of the COVID-related Tax Relief Act of 2020
23 and shall apply (if at all) as if included in the enact-
24 ment of section 273 of such Act.

25 (b) ADDITIONAL 2020 RECOVERY REBATES.—

1 (1) IN GENERAL.—Section 6428A(a)(2) of the
2 Internal Revenue Code of 1986, as added by the
3 COVID-related Tax Relief Act of 2020, is amended
4 by striking “qualifying children (within the meaning
5 of section 24(c))” and inserting “dependents (as de-
6 fined in section 152)”.

7 (2) AUTHORITY TO MAKE ADVANCE REFUNDS
8 WITHOUT REGARD TO MODIFIED DEFINITION OF DE-
9 PENDENT.—Section 6428A(f) of such Code is
10 amended by adding at the end the following new
11 paragraph:

12 “(7) AUTHORITY TO MAKE ADVANCE REFUNDS
13 WITHOUT REGARD TO MODIFIED DEFINITION OF DE-
14 PENDENT.—To the extent the Secretary determines
15 appropriate to make or allow the maximum number
16 of advance refunds by the deadline described in
17 paragraph (3)(A)(ii), the Secretary may determine
18 the advance refund amounts under this subsection
19 without regard to the amendments made by para-
20 graphs (1) and (3) of section 3(b) of the CASH Act
21 of 2020.”.

22 (3) CONFORMING AMENDMENTS.—

23 (A) Section 6428A(f)(2)(B) of such Code
24 is amended by striking “qualifying child” and
25 inserting “dependent”.

1 (B) Section 6428A(g) of such Code is
2 amended by striking “qualifying child” each
3 place it appears and inserting “dependent”.

4 (C) Section 6428A(g)(4)(B) of such Code
5 is amended by striking “such child” and insert-
6 ing “such dependent”.

7 (4) EFFECTIVE DATE.—The amendments made
8 by this subsection are contingent upon the enact-
9 ment of the COVID-related Tax Relief Act of 2020
10 and shall apply (if at all) as if included in the enact-
11 ment of section 272 of such Act.

12 **SEC. 4. BUDGETARY EFFECTS.**

13 (a) STATUTORY PAYGO SCORECARDS.—The budg-
14 etary effects of this Act shall not be entered on either
15 PAYGO scorecard maintained pursuant to section 4(d) of
16 the Statutory Pay-As-You-Go Act of 2010.

17 (b) SENATE PAYGO SCORECARDS.—The budgetary
18 effects of this Act shall not be entered on any PAYGO
19 scorecard maintained for purposes of section 4106 of H.
20 Con. Res. 71 (115th Congress).

 Passed the House of Representatives December 28,
2020.

Attest:

Clerk.

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