

116TH CONGRESS
2D SESSION

S. 3516

To amend the Internal Revenue Code of 1986 to provide emergency family relief in response to the outbreak of the NCOV–19.

IN THE SENATE OF THE UNITED STATES

MARCH 18, 2020

Mr. HAWLEY introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to provide emergency family relief in response to the outbreak of the NCOV–19.

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 “Emergency Family Re-
5 lief Act of 2020”.

6 **SEC. 2. ESTABLISHMENT OF NCOV–19 EMERGENCY FAMILY**
7 **RELIEF.**

8 (a) ESTABLISHMENT OF NCOV–19 EMERGENCY
9 FAMILY RELIEF CREDIT.—Subpart C of part IV of sub-

1 chapter A of chapter 1 of subtitle A of such Code is
2 amended by inserting the following new section:

3 **“SEC. 36D. NCOV-19 EMERGENCY FAMILY RELIEF.**

4 “(a) IN GENERAL.—As soon as practicable and not
5 later than two weeks after the date of the enactment of
6 this section, the Secretary shall establish a program for
7 making emergency family relief credit payments, including
8 electronic payments, on a monthly basis, without respect
9 to tax liability, for each citizen residing with a dependent
10 qualifying child equal to the sum of—

11 “(1) with respect to a two-person household,
12 \$1,288 per full emergency family relief period and a
13 pro rata amount for each partial emergency family
14 relief period.

15 “(2) with respect to a three-person household,
16 \$1,446 per full emergency family relief period and a
17 pro rata amount for each partial emergency family
18 relief period.

19 “(3) with respect to a four-person household,
20 \$1,786 per full emergency family relief period and a
21 pro rata amount for each partial emergency family
22 relief period.

23 “(4) with respect to a household larger than a
24 four-person household, an amount equaling \$1,786,
25 plus \$420 per each additional household member be-

1 yond the fourth, per full emergency family relief pe-
2 riod and a pro rata amount for each partial emer-
3 gency family relief period

4 “(b) PRO RATA AMOUNTS.—The pro rata amount for
5 each partial emergency family relief period shall be cal-
6 culated by multiplying the monthly amount for a full
7 emergency family relief period that would be paid to the
8 beneficiary based on household size for such a period by
9 the percentage calculated by dividing the number of days
10 of the partial emergency family relief period by the num-
11 ber of days of the month during which the majority of
12 the emergency family relief period occurs, or, if the emer-
13 gency family relief period is an even number of days, by
14 the number of days of the shorter month during which
15 it falls.

16 “(c) LIMITATIONS.—

17 “(1) CREDIT PHASE OUT.—The amount of the
18 credit allowable under subsection (a) shall be re-
19 duced (but not below zero) by \$50 for each \$1,000
20 (or fraction thereof) by which the beneficiary’s modi-
21 fied adjusted gross income exceeds the threshold
22 amount. For purposes of the preceding sentence, the
23 term ‘modified adjusted gross income’ means ad-
24 justed gross income based on the most recent infor-
25 mation submitted by the beneficiary in a form

1 deemed appropriate for the application process by
2 the Secretary of the Treasury and increased by any
3 amount excluded from gross income under section
4 911, 931, or 933.

5 “(2) THRESHOLD AMOUNT.—

6 “(A) IN GENERAL.—For purposes of para-
7 graph (1), the term ‘threshold amount’
8 means—

9 “(i) \$100,000 in the case of a joint
10 return; and

11 “(ii) \$50,000 in the case of an indi-
12 vidual return.

13 “(3) HOUSEHOLD LIMIT.—Emergency family
14 relief credit payments may only be claimed by one
15 member of a household, and only one credit may be
16 claimed per residence.

17 “(A) MARITAL STATUS.—For purposes of
18 this paragraph, marital status shall be deter-
19 mined under section 7703.

20 “(d) QUALIFYING CHILD.—

21 “(1) IN GENERAL.—In this section, the term
22 ‘qualifying child’ means a qualifying child of the filer
23 (as defined in section 152(e)) who has not attained
24 18 years of age.

1 “(2) EXCEPTION FOR CERTAIN NON-CITI-
2 ZENS.—The term ‘qualifying child’ shall not include
3 any individual who would not be a dependent if sub-
4 paragraph (A) of section 152(b)(3) were applied
5 without regard to all that follows ‘resident of the
6 United States’.

7 “(e) APPLICATION AND VERIFICATION.—

8 “(1) APPLICATION.—The Secretary of Treasury
9 shall establish an expedited process by which citizens
10 may apply for and provide all necessary information
11 to maintain access to installments of the emergency
12 family relief credit outside the annual tax return
13 process utilizing—

14 “(A) information from the beneficiary’s
15 most recent tax return if the beneficiary has
16 filed previously and such return is for 2018 or
17 2019, and

18 “(B) any additional or alternative informa-
19 tion submissions deemed necessary by the Sec-
20 retary of the Treasury to facilitate application,
21 verification of eligibility for, and prompt deliv-
22 ery of the emergency family relief credit.

23 “(2) VERIFICATION.—No credit shall be allowed
24 under this section to a taxpayer on the basis of his
25 or her residing with other household members unless

1 the taxpayer has provided the name and taxpayer
2 identification number of each such household mem-
3 ber in a manner deemed appropriate for the applica-
4 tion process by the Secretary of the Treasury.

5 “(f) RELIEF PERIODS.—

6 “(1) EMERGENCY FAMILY RELIEF PERIOD.—
7 Beginning on the date of enactment, an emergency
8 family relief period shall encompass any monthlong
9 period prior to January 1, 2021—

10 “(A) during which time an elementary or
11 secondary school as such terms are defined in
12 section 8101 of the Elementary and Secondary
13 Education Act of 1965 (20 U.S.C. 7801) or
14 place of care attended by a dependent child has
15 been closed, or a child care provider of such
16 child who receives compensation for providing
17 child care services on a regular basis is unavail-
18 able, due to an emergency with respect to
19 COVID–19 declared by a Federal, state, or
20 local authority, or

21 “(B) during which time the filer or the fil-
22 er’s spouse has experienced economic hardship
23 including job loss, lost wages, or lost self-em-
24 ployment income, due to an emergency with re-

1 spect to COVID–19 declared by a Federal,
2 state, or local authority.

3 “(2) PARTIAL EMERGENCY FAMILY RELIEF PE-
4 RIOD.—Beginning on the date of enactment, a par-
5 tial emergency family relief period shall encompass
6 any period shorter than one month prior to January
7 1, 2021—

8 “(A) during which time an elementary or
9 secondary school as such terms are defined in
10 section 8101 of the Elementary and Secondary
11 Education Act of 1965 (20 U.S.C. 7801) or
12 place of care attended by a dependent child has
13 been closed, or a child care provider of such
14 child who receives compensation for providing
15 child care services on a regular basis is unavail-
16 able, due to an emergency with respect to
17 COVID–19 declared by a Federal, state, or
18 local authority, or

19 “(B) during which time the filer or the fil-
20 er’s spouse has experienced economic hardship
21 including job loss, lost wages, or lost self-em-
22 ployment income, due to an emergency with re-
23 spect to COVID–19 declared by a Federal,
24 state, or local authority.

1 “(3) OVERLAP.—For the purpose of calculating
2 a filer’s emergency family relief credits, no emer-
3 gency family relief period or partial emergency fam-
4 ily relief period may overlap with another emergency
5 family relief period or partial emergency family relief
6 period, nor shall multiple partial emergency family
7 relief periods be counted both immediately prior to
8 and immediately subsequent to a full emergency
9 family relief period.

10 “(g) TREATMENT OF EMERGENCY FAMILY RELIEF
11 CREDITS FOR INCOME TAX PURPOSES.—

12 “(1) PAYMENTS NOT TO BE TAXED .—Notwith-
13 standing any other provision of law, no amount re-
14 ceived as an emergency family relief credit shall be
15 treated as income for the purpose of calculating
16 Federal, state, or local tax liability.”.

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