

117TH CONGRESS  
1ST SESSION

# S. 929

To amend the Internal Revenue Code of 1986 to ensure that the 2021 recovery rebates as provided for in the American Rescue Plan Act are not provided to prison inmates convicted of murder and that such sums shall be redirected to the Department of Justice to be paid out in the form of restitution to compensate victims of crime.

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## IN THE SENATE OF THE UNITED STATES

MARCH 23, 2021

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

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## A BILL

To amend the Internal Revenue Code of 1986 to ensure that the 2021 recovery rebates as provided for in the American Rescue Plan Act are not provided to prison inmates convicted of murder and that such sums shall be redirected to the Department of Justice to be paid out in the form of restitution to compensate victims of crime.

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. PROHIBITING 2021 RECOVERY REBATES FROM**  
2 **BEING PROVIDED TO CERTAIN PRISONERS.**

3 (a) IN GENERAL.—Section 6428B of the Internal  
4 Revenue Code of 1986, as added by section 9601 of the  
5 American Rescue Plan Act of 2021, is amended—

6 (1) by redesignating subsections (h) and (i) as  
7 subsections (i) and (j), respectively;

8 (2) in subsection (j), as so redesignated, by  
9 striking “subsection (h)(1)” each place it appears  
10 and inserting “subsection (i)(1)”; and

11 (3) by inserting after subsection (g) the fol-  
12 lowing:

13 “(h) SPECIAL RULES WITH RESPECT TO CERTAIN  
14 PRISONERS.—

15 “(1) DISALLOWANCE OF CREDIT.—

16 “(A) IN GENERAL.—Subject to subpara-  
17 graph (B), no credit shall be allowed under sub-  
18 section (a) to an eligible individual who is, for  
19 each day during calendar year 2021—

20 “(i) confined in a jail, prison, or other  
21 penal institution or correctional facility  
22 pursuant to the conviction of the individual  
23 for a murder offense under Federal or  
24 State law; or

1           “(ii) is confined by court order in an  
2 institution at public expense in connection  
3 with—

4           “(I) a verdict or finding that the  
5 individual is guilty but insane, with  
6 respect to a murder offense under  
7 Federal or State law;

8           “(II) a verdict or finding that the  
9 individual is not guilty of such an of-  
10 fense by reason of insanity;

11           “(III) a finding that such indi-  
12 vidual is incompetent to stand trial  
13 under an allegation of such an of-  
14 fense; or

15           “(IV) a similar verdict or finding  
16 with respect to such an offense based  
17 on similar factors (such as a mental  
18 disease, a mental defect, or mental in-  
19 competence).

20           “(B) JOINT RETURN.—In the case of eligi-  
21 ble individuals filing a joint return where 1  
22 spouse is described in subparagraph (A), sub-  
23 section (b)(1) shall be applied by substituting  
24 ‘\$1,400’ for ‘\$2,800’.

1           “(2) DENIAL OF ADVANCE REFUND OR CRED-  
2           IT.—No refund or credit shall be made or allowed  
3           under subsection (g) with respect to any individual  
4           whom the Secretary has knowledge is, at the time of  
5           any determination made pursuant to paragraph (3)  
6           of such subsection, described in clause (i) or (ii) of  
7           paragraph (1)(A) of this subsection.”.

8           (b) CRIME VICTIMS FUND.—

9           (1) IN GENERAL.—There are transferred to the  
10          Crime Victims Fund, established under section 1402  
11          of the Victims of Crime Act of 1984 (34 U.S.C.  
12          20101), out of any money in the Treasury not other-  
13          wise obligated, an amount equal to the total reduc-  
14          tion in outlays by reason of the amendment made by  
15          subsection (a).

16          (2) USE OF FUNDS.—Any amount transferred  
17          to the Crime Victims Fund under paragraph (1)  
18          shall be merged with and be available for the same  
19          purposes as amounts deposited in the Crime Victims  
20          Fund under section 1402(b) of the Victims of Crime  
21          Act of 1984 (34 U.S.C. 20101(b)).

22          (c) EFFECTIVE DATE.—The amendments made by  
23          subsection (a) shall take effect as if included in the enact-

1 ment of section 9601 of the American Rescue Plan Act  
2 of 2021 (Public Law 117-2).

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