

119TH CONGRESS
1ST SESSION

H. R. 1155

To amend the Internal Revenue Code of 1986 to allow taxpayers to elect to receive certain replacement refunds electronically.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 10, 2025

Ms. MALLIOTAKIS (for herself, Ms. SEWELL, and Mr. KUSTOFF) 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 allow taxpayers to elect to receive certain replacement refunds electronically.

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 “Recovery of Stolen
5 Checks Act”.

6 **SEC. 2. ELECTION TO RECEIVE CERTAIN REPLACEMENT**
7 **REFUNDS ELECTRONICALLY.**

8 (a) IN GENERAL.—Section 6402 of the Internal Rev-
9 enue Code of 1986 is amended by adding at the end the
10 following new subsection:

1 “(o) ELECTION TO RECEIVE CERTAIN REPLACE-
2 MENT REFUNDS BY DIRECT DEPOSIT.—Not later than
3 the date which is 6 months after the date of the enactment
4 of this subsection, the Secretary shall prescribe regula-
5 tions to establish procedures to allow for taxpayers, which
6 are otherwise eligible to receive an amount by paper check
7 in replacement of a lost or stolen paper check which was
8 previously sent by the Secretary as a refund of an overpay-
9 ment of tax, to elect to receive such amount by direct de-
10 posit in lieu of receiving such replacement paper check.”.

11 (b) EFFECTIVE DATE.—The amendment made by
12 this subsection shall take effect on the date of the enact-
13 ment of this Act.

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