

119TH CONGRESS
2D SESSION

H. R. 9768

To amend the Internal Revenue Code of 1986 to treat certain amounts of tariff revenue as an overpayment of tax.

IN THE HOUSE OF REPRESENTATIVES

JULY 16, 2026

Ms. STEVENS 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 treat certain amounts of tariff revenue as an overpayment of tax.

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 “Tariff Refund Act of
5 2026”.

6 **SEC. 2. TARIFF REVENUE REBATE OVERPAYMENT.**

7 (a) IN GENERAL.—Subchapter B of chapter 65 of the
8 Internal Revenue Code of 1986 is amended by adding at
9 the end the following new section:

1 **“SEC. 6436. TARIFF REVENUE REBATE OVERPAYMENT.**

2 “(a) IN GENERAL.—Each eligible individual shall be
3 treated as having made a payment against the tax imposed
4 by chapter 1 for the preceding taxable year of—

5 “(1) in the case of a joint return, \$1,700,

6 “(2) in the case of a head of household, \$1,275,

7 or

8 “(3) in the case of any other individual, \$850.

9 “(b) PRECEDING TAXABLE YEAR.—For purposes of
10 this section, the term ‘preceding taxable year’ means, with
11 respect to an eligible individual, the most recent taxable
12 year of such individual which—

13 “(1) begins after December 31, 2024, and

14 “(2) ends before the date of the enactment of
15 this section.

16 “(c) ELIGIBLE INDIVIDUAL.—For purposes of this
17 section, the term ‘eligible individual’ means any indi-
18 vidual—

19 “(1) who is a citizen of the United States,

20 “(2) who is not incarcerated for a crime convic-
21 tion in the United States on the date on which the
22 Secretary determines such individual’s eligibility
23 under this subsection,

24 “(3) whose adjusted gross income for the pre-
25 ceding taxable year did not exceed—

1 “(A) in the case of a joint return,
2 \$400,000,

3 “(B) in the case of a head of household,
4 \$300,000, or

5 “(C) in the case of any other individual,
6 \$200,000, and

7 “(4) other than—

8 “(A) an individual who is a dependent of
9 another taxpayer for the taxable year of such
10 individual which follows the preceding taxable
11 year, and

12 “(B) an estate or trust.

13 “(d) DEPENDENT DEFINED.—For purpose of this
14 section, the term ‘dependent’ has the meaning given such
15 term by section 152.

16 “(e) NO INTEREST.—No interest shall be allowed on
17 any overpayment attributable to this section.

18 “(f) TIMING AND MANNER OF PAYMENTS.—

19 “(1) TIMING.—The Secretary shall refund or
20 credit any overpayment attributable to this section
21 as rapidly as possible.

22 “(2) DELIVERY OF PAYMENTS.—Notwith-
23 standing any other provision of law, the Secretary
24 may certify and disburse refunds payable under this
25 subsection electronically to—

1 “(A) any account to which the payee au-
2 thorized, on or after January 1, 2024, the deliv-
3 ery of a refund of taxes under this title or of
4 a Federal payment (as defined in section 3332
5 of title 31, United States Code),

6 “(B) any account belonging to a payee
7 from which that individual, on or after January
8 1, 2024, made a payment of taxes under this
9 title, or

10 “(C) any Treasury-sponsored account (as
11 defined in section 208.2 of title 31, Code of
12 Federal Regulations).

13 “(g) FULL FILE OF DEATH INFORMATION.—The
14 Secretary shall use information collected pursuant to sec-
15 tion 205(r)(1) of the Social Security Act to ensure no pay-
16 ment is treated as having been made under subsection (a)
17 by an individual who is deceased.

18 “(h) REGULATIONS.—The Secretary shall prescribe
19 such regulations or other guidance as may be necessary
20 or appropriate to carry out the purposes of this section,
21 including—

22 “(1) regulations or other guidance providing
23 citizens the opportunity to provide the Secretary in-
24 formation sufficient to allow the Secretary to make
25 payments to such citizens under this section if such

1 information is not otherwise available to the Sec-
2 retary,

3 “(2) regulations or other guidance to ensure to
4 the maximum extent administratively practicable
5 that, in determining the amount of any overpayment
6 under this section, an individual is not taken into ac-
7 count more than once, including by different tax-
8 payers and including by reason of a change in joint
9 return status or dependent status between the tax-
10 able years, and

11 “(3) regulations or other guidance to allow de-
12 pendents of the incarcerated to receive payments if
13 (C)(2) prevents dependents from accessing pay-
14 ments.”.

15 (b) ADMINISTRATIVE PROVISIONS.—

16 (1) DEFINITION OF DEFICIENCY.—Section
17 6211(b)(4)(A) of the Internal Revenue Code of 1986
18 is amended by striking “7527A, and 6433” and in-
19 serting “7527A, 6333, and 6436”.

20 (2) CONFORMING AMENDMENTS.—

21 (A) Section 1324(b)(2) of title 31, United
22 States Code, is amended by inserting “6436,”
23 after “6428A,”.

24 (B) The table of sections for subchapter B
25 of chapter 65 of the Internal Revenue Code of

1 1986 is amended by adding at the end following
2 new item:

“Sec. 6436. Tariff revenue rebate overpayment.”.

3 (c) EFFECTIVE DATE.—The amendments made by
4 this section shall apply to taxable years beginning after
5 December 31, 2024.

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