

116TH CONGRESS
2D SESSION

S. 3679

To require the Internal Revenue Service to establish a procedure by which parents may immediately claim the recovery rebate amount for children born in 2020.

IN THE SENATE OF THE UNITED STATES

MAY 11, 2020

Ms. DUCKWORTH (for herself, Mr. SCOTT of South Carolina, Ms. KLOBUCHAR, Mr. BRAUN, Mr. WYDEN, Mr. LANKFORD, Ms. SMITH, and Ms. ERNST) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To require the Internal Revenue Service to establish a procedure by which parents may immediately claim the recovery rebate amount for children born in 2020.

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 “Newborn CARES
5 Act”.

1 **SEC. 2. ADVANCE RECOVERY PAYMENTS FOR CHILDREN**
 2 **BORN IN 2020.**

3 (a) IN GENERAL.—Paragraph (3) of section 6428(f)
 4 of the Internal Revenue Code of 1986, as added by the
 5 CARES Act (Public Law 116–136), is amended by adding
 6 at the end the following new subparagraph:

7 “(D) PAYMENTS RELATING TO CHILDREN
 8 BORN IN 2020.—

9 “(i) IN GENERAL.—In the case of a
 10 qualifying child (within the meaning of sec-
 11 tion 24(c)) of the taxpayer born during
 12 calendar year 2020, for purposes of deter-
 13 mining the advance refund amount of the
 14 taxpayer under paragraph (2), such child
 15 shall be treated as if the child had been
 16 born in calendar year 2019 (or 2018, in
 17 the case of a taxpayer to whom paragraph
 18 (5)(A) applies) and taken into account as
 19 a dependent of the taxpayer for such year.

20 “(ii) CLAIMS.—The Secretary shall es-
 21 tablish a procedure to allow a taxpayer to
 22 file a claim, during calendar year 2020, for
 23 the dollar amount attributable under sub-
 24 section (a)(2) (as adjusted under sub-
 25 section (c)) to a child described in clause
 26 (i). Such a claim—

1 “(I) shall be filed in such manner
2 as the Secretary shall prescribe, and

3 “(II) shall include the social se-
4 curity number (as defined in section
5 24(h)(7)) of such child.

6 Any amount with respect to which a valid
7 claim is filed shall be refunded or credited
8 as rapidly as possible according to the
9 rules of this paragraph, without regard to
10 whether the taxpayer has previously re-
11 ceived payment of any advance refund
12 amount (or any portion of such amount)
13 under this subsection.

14 “(iii) QUALIFYING CHILD.—Solely for
15 purposes of this subparagraph, in applying
16 section 24(c), any child of the taxpayer
17 who is born during calendar year 2020
18 shall be deemed to have satisfied the re-
19 quirements of subparagraphs (B) and (D)
20 of section 152(c)(1) if such child satisfies
21 such requirements for the period beginning
22 on the date of birth of the child and end-
23 ing on the date the claim is filed.

24 “(iv) DENIAL OF DOUBLE CLAIMS.—
25 Only 1 refund or credit by reason of this

1 subparagraph shall be issued with respect
2 to any qualifying child.”.

3 (b) EFFECTIVE DATE.—The amendment made by
4 this section shall take effect as if included in the enact-
5 ment of section 2201 of the CARES Act (Public Law 116–
6 136).

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