II

116TH CONGRESS
2D SESSION

S. 4071

To amend the Internal Revenue Code of 1986 to adjust identification number requirements for taxpayers filing joint returns to receive Economic Impact Payments.

IN THE SENATE OF THE UNITED STATES

JUNE 25, 2020

Mr. RUBIO (for himself and Mr. TILLIS) 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 adjust identification number requirements for taxpayers filing joint returns to receive Economic Impact Payments.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the ‘‘American Citizen Coronavirus Relief Act’’.

SEC. 2. ADJUSTMENT OF ECONOMIC IMPACT PAYMENTS IN CASES OF JOINT RETURNS.

(a) IN GENERAL.—Subsection (g) of section 6428 of the Internal Revenue Code of 1986, as added by section

2201 of division A of the CARES Act (Public Law 116–136), is amended to read as follows:

"(g) IDENTIFICATION NUMBER REQUIREMENT.—

"(1) IN GENERAL.—In the case of any taxpayer who does not include the valid identification number of such taxpayer on the return of tax for the taxable year, subsection (a)(1) shall be applied by substituting '$0' for '$1,200'.

"(2) JOINT RETURNS.—In the case of a joint return—

"(A) if the valid identification number of only 1 spouse is included on the return of tax for the taxable year—

"(i) subsection (a)(1) shall be applied by substituting '$1,200' for '$2,400', and

"(ii) subsection (c)(1) shall be applied by substituting '$75,000' for '$150,000', or

"(B) if the valid identification number of neither spouse is included on the return of tax for the taxable year, subsection (a)(1) shall be applied by substituting '$0' for '$2,400'.

"(3) QUALIFYING CHILD.—A qualifying child of a taxpayer shall not be taken into account under subsection (a)(2) unless—

"(A) the taxpayer includes the valid identification number of such taxpayer (or, in the case of a joint return, the valid identification number of at least 1 spouse) on the return of tax for the taxable year, and

"(B) the valid identification number of such qualifying child is included on the return of tax for the taxable year.

"(4) VALID IDENTIFICATION NUMBER.—

"(A) IN GENERAL.—For purposes of this subsection, the term 'valid identification number' means a social security number (as such term is defined in section 24(h)(7)).

"(B) ADOPTION TAXPAYER IDENTIFICATION NUMBER.—For purposes of paragraph (3)(B), in the case of a qualifying child who is adopted or placed for adoption, the term 'valid identification number' shall include the adoption taxpayer identification number of such child.

"(5) SPECIAL RULE FOR MEMBERS OF THE ARMED FORCES.—Paragraph (2) shall not apply in the case where at least 1 spouse was a member of the Armed Forces of the United States at any time during the taxable year and the valid identification number of at least 1 spouse is included on the return of tax for the taxable year.

"(6) MATHEMATICAL OR CLERICAL ERROR AUTHORITY.—Any omission of a correct valid identification number required under this subsection shall be treated as a mathematical or clerical error for purposes of applying section 6213(g)(2) to such omission.".

(b) EFFECTIVE DATE.—The amendment made by this section shall take effect as if included in section 2201 of the CARES Act.

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