

116TH CONGRESS
2D SESSION

S. _____

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

Mr. RUBIO (for himself and Mr. TILLIS) introduced the following bill; which was read twice and referred to the Committee on _____

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.

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 “American Citizen
5 Coronavirus Relief Act”.

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

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

1 2201 of division A of the CARES Act (Public Law 116-
2 136), is amended to read as follows:

3 “(g) IDENTIFICATION NUMBER REQUIREMENT.—

4 “(1) IN GENERAL.—In the case of any taxpayer
5 who does not include the valid identification number
6 of such taxpayer on the return of tax for the taxable
7 year, subsection (a)(1) shall be applied by sub-
8 stituting ‘\$0’ for ‘\$1,200’.

9 “(2) JOINT RETURNS.—In the case of a joint
10 return—

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

14 “(i) subsection (a)(1) shall be applied
15 by substituting ‘\$1,200’ for ‘\$2,400’, and

16 “(ii) subsection (c)(1) shall be applied
17 by substituting ‘\$75,000’ for ‘\$150,000’,
18 or

19 “(B) if the valid identification number of
20 neither spouse is included on the return of tax
21 for the taxable year, subsection (a)(1) shall be
22 applied by substituting ‘\$0’ for ‘\$2,400’.

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

1 “(A) the taxpayer includes the valid identi-
2 fication number of such taxpayer (or, in the
3 case of a joint return, the valid identification
4 number of at least 1 spouse) on the return of
5 tax for the taxable year, and

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

9 “(4) VALID IDENTIFICATION NUMBER.—

10 “(A) IN GENERAL.—For purposes of this
11 subsection, the term ‘valid identification num-
12 ber’ means a social security number (as such
13 term is defined in section 24(h)(7)).

14 “(B) ADOPTION TAXPAYER IDENTIFICA-
15 TION NUMBER.—For purposes of paragraph
16 (3)(B), in the case of a qualifying child who is
17 adopted or placed for adoption, the term ‘valid
18 identification number’ shall include the adop-
19 tion taxpayer identification number of such
20 child.

21 “(5) SPECIAL RULE FOR MEMBERS OF THE
22 ARMED FORCES.—Paragraph (2) shall not apply in
23 the case where at least 1 spouse was a member of
24 the Armed Forces of the United States at any time
25 during the taxable year and the valid identification

1 number of at least 1 spouse is included on the re-
2 turn of tax for the taxable year.

3 “(6) MATHEMATICAL OR CLERICAL ERROR AU-
4 THORITY.—Any omission of a correct valid identi-
5 fication number required under this subsection shall
6 be treated as a mathematical or clerical error for
7 purposes of applying section 6213(g)(2) to such
8 omission.”.

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