

116TH CONGRESS
2D SESSION

S. 3652

To allow 2020 recovery rebates with respect to qualifying children over the age of 16 and other dependents.

IN THE SENATE OF THE UNITED STATES

MAY 7, 2020

Ms. SMITH (for herself, Ms. KLOBUCHAR, Mr. WYDEN, Mr. BOOKER, Mr. BLUMENTHAL, Mr. DURBIN, Mr. BENNET, Ms. STABENOW, Mr. VAN HOLLEN, Ms. HARRIS, Ms. BALDWIN, Ms. CORTEZ MASTO, Mr. Kaine, Mr. SANDERS, Mr. JONES, Mr. MARKEY, Mr. MERKLEY, Mr. PETERS, Mrs. MURRAY, Mr. WARNER, Mr. REED, and Mr. MURPHY) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To allow 2020 recovery rebates with respect to qualifying children over the age of 16 and other dependents.

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 “All Dependents Count
5 Act of 2020”.

1 **SEC. 2. 2020 RECOVERY REBATES WITH RESPECT TO QUALI-**
2 **FYING CHILDREN OVER THE AGE OF 16 AND**
3 **OTHER DEPENDENTS.**

4 (a) IN GENERAL.—Section 6428(a)(2) of the Internal
5 Revenue Code of 1986, as added by Public Law 116–136,
6 is amended by striking “qualifying children (within the
7 meaning of section 24(c))” and inserting “dependents (as
8 defined in section 152)”.

9 (b) EFFECTIVE DATE.—The amendment made by
10 this section shall take effect as if included in section 2201
11 of division A of Public Law 116–136.

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