

# Union Calendar No. 120

116TH CONGRESS  
1ST SESSION

# H. R. 3299

[Report No. 116–161]

To permit legally married same-sex couples to amend their filing status for income tax returns outside the statute of limitations, to amend the Internal Revenue Code of 1986 to clarify that all provisions shall apply to legally married same-sex couples in the same manner as other married couples, and for other purposes.

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## IN THE HOUSE OF REPRESENTATIVES

JUNE 18, 2019

Ms. JUDY CHU of California (for herself and Mr. LEVIN of Michigan) introduced the following bill; which was referred to the Committee on Ways and Means

JULY 18, 2019

Additional sponsors: Ms. NORTON, Ms. BASS, and Mr. SCHIFF

JULY 18, 2019

Reported with an amendment, committed to the Committee of the Whole House on the State of the Union, and ordered to be printed

[Strike out all after the enacting clause and insert the part printed in *italic*]

[For text of introduced bill, see copy of bill as introduced on June 18, 2019]

# **A BILL**

To permit legally married same-sex couples to amend their filing status for income tax returns outside the statute of limitations, to amend the Internal Revenue Code of 1986 to clarify that all provisions shall apply to legally married same-sex couples in the same manner as other married couples, and for other purposes.

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 “Promoting Respect for*  
5       *Individuals’ Dignity and Equality Act of 2019” or as the*  
6       *“PRIDE Act of 2019”.*

7       **SEC. 2. EXTENSION OF PERIOD OF LIMITATION FOR CER-**  
8               **TAIN LEGALLY MARRIED COUPLES.**

9       *(a) IN GENERAL.—In the case of an individual first*  
10       *treated as married for purposes of the Internal Revenue*  
11       *Code of 1986 by the application of the holdings of Revenue*  
12       *Ruling 2013–17—*

13               *(1) if such individual filed a return (other than*  
14       *a joint return) for a taxable year ending before Sep-*  
15       *tember 16, 2013, for which a joint return could have*  
16       *been made by the individual and the individual’s*  
17       *spouse but for the fact that such holdings were not ef-*  
18       *fective at the time of filing, such return shall be treat-*  
19       *ed as a separate return within the meaning of section*  
20       *6013(b) of such Code and the time prescribed by sec-*  
21       *tion 6013(b)(2)(A) of such Code for filing a joint re-*  
22       *turn after filing a separate return shall not expire be-*  
23       *fore the date prescribed by law (including extensions)*  
24       *for filing the return of tax for the taxable year that*  
25       *includes the date of the enactment of this Act, and*

1           (2) *in the case of a joint return filed pursuant*  
 2       *to paragraph (1)—*

3                 (A) *the period of limitation prescribed by*  
 4       *section 6511(a) of such Code for any such taxable*  
 5       *year shall be extended until the date prescribed*  
 6       *by law (including extensions) for filing the re-*  
 7       *turn of tax for the taxable year that includes the*  
 8       *date of the enactment of this Act, and*

9                 (B) *section 6511(b)(2) of such Code shall*  
 10       *not apply to any claim of credit or refund with*  
 11       *respect to such return.*

12       (b) *AMENDMENTS, ETC. RESTRICTED TO CHANGE IN*  
 13       *MARITAL STATUS.—Subsection (a) shall apply only with*  
 14       *respect to amendments to the return of tax, and claims for*  
 15       *credit or refund, relating to a change in the marital status*  
 16       *for purposes of the Internal Revenue Code of 1986 of the*  
 17       *individual.*

18       **SEC. 3. RULES RELATING TO ALL LEGALLY MARRIED COU-**  
 19                 **PLES.**

20       (a) *IN GENERAL.—The Internal Revenue Code of 1986*  
 21       *is amended—*

22                 (1) *in section 21(d)(2)—*

23                         (A) *by striking “HIMSELF” in the heading*  
 24               *and inserting “SELF”; and*

1           (B) by striking “any husband and wife”  
2           and inserting “any married couple”;

3           (2) in section 22(e)(1)—

4           (A) by striking “husband and wife who  
5           live” and inserting “married couple who lives”;  
6           and

7           (B) by striking “the taxpayer and his  
8           spouse” and inserting “the taxpayer and the  
9           spouse of the taxpayer”;

10          (3) in section 38(c)(6)(A), by striking “husband  
11          or wife who files” and inserting “married individual  
12          who files”;

13          (4) in section 42(j)(5)(C), by striking clause (i)  
14          and inserting the following new clause:

15                 “(i) *MARRIED COUPLE TREATED AS 1*  
16                 *PARTNER.*—For purposes of subparagraph  
17                 (B), individuals married to one another  
18                 (and their estates) shall be treated as 1  
19                 partner.”;

20          (5) in section 62(b)(3)—

21          (A) in subparagraph (A)—

22                 (i) by striking “husband and wife who  
23                 lived apart” and inserting “married couple  
24                 who lived apart”; and

1                   (ii) by striking “the taxpayer and his  
2                   spouse” and inserting “the taxpayer and  
3                   the spouse of the taxpayer”; and

4                   (B) in subparagraph (D), by striking “hus-  
5                   band and wife” and inserting “married couple”;  
6                   (6) in section 121—

7                   (A) in subsection (b)(2), by striking “hus-  
8                   band and wife who make” and inserting “mar-  
9                   ried couple who makes”; and

10                  (B) in subsection (d)(1), by striking “hus-  
11                  band and wife make” and inserting “married  
12                  couple makes”;

13                  (7) in section 165(h)(4)(B), by striking “husband  
14                  and wife” and inserting “married couple”;

15                  (8) in section 179(b)(4), by striking “a husband  
16                  and wife filing” and inserting “individuals married  
17                  to one another who file”;

18                  (9) in section 213(d)(8), by striking “status as  
19                  husband and wife” and inserting “marital status”;

20                  (10) in section 219(g)(4), in the matter pre-  
21                  ceding subparagraph (A), by striking “A husband  
22                  and wife” and inserting “Married individuals”;

23                  (11) in section 274(b)(2)(B), by striking “hus-  
24                  band and wife” and inserting “married couple”;

(12) in section 643(f), by striking “husband and wife” in the second sentence and inserting “married couple”;

(13) in section 761(f)—

(A) in paragraph (1), by striking “husband and wife” and inserting “married couple”; and

(B) in paragraph (2)(A), by striking “husband and wife” and inserting “married couple”;

(14) in section 911—

(A) in subsection (b)(2), by striking subparagraph (C) and inserting the following new subparagraph:

“(C) *TREATMENT OF COMMUNITY INCOME.*—In applying subparagraph (A) with respect to amounts received from services performed by a married individual which are community income under community property laws applicable to such income, the aggregate amount which may be excludable from the gross income of such individual and such individual’s spouse under subsection (a)(1) for any taxable year shall equal the amount which would be so excludable if such amounts did not constitute community income.”; and

1           (B) in subsection (d)(9)(A), by striking  
 2           “where a husband and wife each have” and in-  
 3           serting “where both spouses have”;

4           (15) in section 1244(b)(2), by striking “a hus-  
 5           band and wife filing”;

6           (16) in section 1272(a)(2)(D), by striking clause  
 7           (iii) and inserting the following new clause:

8                       “(iii) *TREATMENT OF A MARRIED COU-*  
 9                       *PLE.—For purposes of this subparagraph, a*  
 10                      *married couple shall be treated as 1 person.*  
 11                      *The preceding sentence shall not apply*  
 12                      *where the spouses lived apart at all times*  
 13                      *during the taxable year in which the loan*  
 14                      *is made.”;*

15           (17) in section 1313(c)(1), by striking “husband  
 16           and wife” and inserting “spouses”;

17           (18) in section 1361(c)(1)(A)(i), by striking “a  
 18           husband and wife” and inserting “a married couple”;

19           (19) in section 2040(b), by striking “CERTAIN  
 20           JOINT INTERESTS OF HUSBAND AND WIFE” in the  
 21           heading and inserting “CERTAIN JOINT INTERESTS  
 22           OF MARRIED COUPLE”;

23           (20) in section 2513—

24                       (A) by striking “**GIFT BY HUSBAND OR**  
 25                       **WIFE TO THIRD PARTY**” in the heading and



1           inserting “**GIFT BY SPOUSE TO THIRD**  
2           **PARTY**”; and

3           (B) by striking paragraph (1) of subsection  
4           (a) and inserting the following new paragraph:

5           “(1) *IN GENERAL.*—A gift made by one indi-  
6           vidual to any person other than such individual’s  
7           spouse shall, for the purposes of this chapter, be con-  
8           sidered as made one-half by the individual and one-  
9           half by such individual’s spouse, but only if at the  
10          time of the gift each spouse is a citizen or resident of  
11          the United States. This paragraph shall not apply  
12          with respect to a gift by an individual of an interest  
13          in property if such individual creates in the individ-  
14          ual’s spouse a general power of appointment, as de-  
15          fined in section 2514(c), over such interest. For pur-  
16          poses of this section, an individual shall be considered  
17          as the spouse of another only if the individual is mar-  
18          ried to the individual’s spouse at the time of the gift  
19          and does not remarry during the remainder of the  
20          calendar year.”;

21          (21) in section 2516—

22                 (A) by striking “Where a husband and wife  
23                 enter” and inserting the following:

24                 “(a) *IN GENERAL.*—Where a married couple enters”;

25          and

1           (B) by adding at the end the following new  
2           subsection:

3           “(b) *SPOUSE*.—For purposes of this section, if the  
4           spouses referred to are divorced, wherever appropriate to  
5           the meaning of this section, the term ‘spouse’ shall read  
6           ‘former spouse’.”;

7           (22) in section 5733(d)(2), by striking “husband  
8           or wife” and inserting “married individual”;

9           (23) in section 6013—

10           (A) by striking “**JOINT RETURNS OF IN-**  
11           **COME TAX BY HUSBAND AND WIFE**” in the  
12           heading and inserting “**JOINT RETURNS OF**  
13           **INCOME TAX BY A MARRIED COUPLE**”;

14           (B) in subsection (a), in the matter pre-  
15           ceding paragraph (1), by striking “husband and  
16           wife” and inserting “married couple”;

17           (C) in subsection (a)(1), by striking “either  
18           the husband or wife” and inserting “either  
19           spouse”;

20           (D) in subsection (a)(2)—

21           (i) by striking “husband and wife”  
22           and inserting “spouses”; and

23           (ii) by striking “his taxable year” and  
24           inserting “such spouse’s taxable year”;

25           (E) in subsection (a)(3)—

1                   (i) by striking “his executor or admin-  
2                   istrator” and inserting “the decedent’s ex-  
3                   ecutor or administrator”;

4                   (ii) by striking “with respect to both  
5                   himself and the decedent” and inserting  
6                   “with respect to both the surviving spouse  
7                   and the decedent”; and

8                   (iii) by striking “constitute his sepa-  
9                   rate return” and inserting “constitute the  
10                  survivor’s separate return”;

11                  (F) in subsection (b), by striking paragraph  
12                  (1) and inserting the following new paragraph:

13                  “(1) *IN GENERAL.*—Except as provided in para-  
14                  graph (2), if an individual has filed a separate return  
15                  for a taxable year for which a joint return could have  
16                  been made by the individual and the individual’s  
17                  spouse under subsection (a) and the time prescribed  
18                  by law for filing the return for such taxable year has  
19                  expired, such individual and such spouse may never-  
20                  theless make a joint return for such taxable year. A  
21                  joint return filed under this subsection shall constitute  
22                  the return of the individual and the individual’s  
23                  spouse for such taxable year, and all payments, cred-  
24                  its, refunds, or other repayments made or allowed  
25                  with respect to the separate return of either spouse for

1        *such taxable year shall be taken into account in deter-*  
2        *mining the extent to which the tax based upon the*  
3        *joint return has been paid. If a joint return is made*  
4        *under this subsection, any election (other than the*  
5        *election to file a separate return) made by either*  
6        *spouse in a separate return for such taxable year with*  
7        *respect to the treatment of any income, deduction, or*  
8        *credit of such spouse shall not be changed in the mak-*  
9        *ing of the joint return where such election would have*  
10       *been irrevocable if the joint return had not been made.*  
11       *If a joint return is made under this subsection after*  
12       *the death of either spouse, such return with respect to*  
13       *the decedent can be made only by the decedent's execu-*  
14       *tor or administrator.”;*

15                *(G) in subsection (c), by striking “husband*  
16                *and wife” and inserting “spouses”;*

17                *(H) in subsection (d)(1), by striking “status*  
18                *as husband and wife” and inserting “the marital*  
19                *status with respect to each other”;*

20                *(I) in subsection (d)(2), by striking “his*  
21                *spouse” and inserting “the spouse of the indi-*  
22                *vidual”;*

23                *(J) in subsection (f)(2)(B), by striking*  
24                *“such individual, his spouse, and his estate shall*  
25                *be determined as if he were alive” and inserting*

1           *“such individual, the individual’s spouse, and*  
 2           *the individual’s estate shall be determined as if*  
 3           *the individual were alive”*; and

4                     *(K) in subsection (f)(3)—*

5                         *(i) in subparagraph (A), by striking*  
 6                         *“for which he is entitled” and inserting “for*  
 7                         *which such member is entitled”*; and

8                         *(ii) in subparagraph (B), by striking*  
 9                         *“for which he is entitled” and inserting “for*  
 10                         *which such employee is entitled”*;

11                     *(24) in section 6014(b), by striking “husband*  
 12                     *and wife” in the second sentence and inserting “a*  
 13                     *married couple”*;

14                     *(25) in section 6017, by striking “husband and*  
 15                     *wife” and inserting “married couple”*;

16                     *(26) in section 6096(a), by striking “of husband*  
 17                     *and wife having” and inserting “reporting”*;

18                     *(27) in section 6166(b)(2), by striking subpara-*  
 19                     *graph (B) and inserting the following new subpara-*  
 20                     *graph:*

21                             *“(B) CERTAIN INTERESTS HELD BY MAR-*  
 22                             *RIED COUPLE.—Stock or a partnership interest*  
 23                             *which—*

24                                 *“(i) is community property of a mar-*  
 25                                 *ried couple (or the income from which is*

1           *community income) under the applicable*  
 2           *community property law of a State, or*

3           “(ii) *is held by a married couple as*  
 4           *joint tenants, tenants by the entirety, or*  
 5           *tenants in common,*

6           *shall be treated as owned by 1 shareholder or 1*  
 7           *partner, as the case may be.”;*

8           *(28) in section 6212(b)(2)—*

9           *(A) by striking “return filed by husband*  
 10           *and wife” and inserting “return”; and*

11           *(B) by striking “his last known address”*  
 12           *and inserting “the last known address of such*  
 13           *spouse”;*

14           *(29) in section 7428(c)(2)(A), by striking “hus-*  
 15           *band and wife” and inserting “married couple”;*

16           *(30) in section 7701(a)—*

17           *(A) by striking paragraph (17); and*

18           *(B) in paragraph (38), by striking “hus-*  
 19           *band and wife” and inserting “married couple”;*  
 20           *and*

21           *(31) in section 7872(f), by striking paragraph*  
 22           *(7) and inserting the following new paragraph:*

23           “(7) *MARRIED COUPLE TREATED AS 1 PER-*  
 24           *SON.—A married couple shall be treated as 1 per-*  
 25           *son.”.*

1       (b) *CONFORMING AMENDMENTS.*—

2               (1) *The table of sections for subchapter B of*  
 3       *chapter 12 of the Internal Revenue Code of 1986 is*  
 4       *amended by striking the item relating to section 2513*  
 5       *and inserting the following new item:*

“Sec. 2513. Gift by spouse to third party.”.

6               (2) *The table of sections for subpart B of part II*  
 7       *of subchapter A of chapter 61 of such Code is amend-*  
 8       *ed by striking the item relating to section 6013 and*  
 9       *inserting the following new item:*

“Sec. 6013. Joint returns of income tax by a married couple.”.

10   **SEC. 4. RULES RELATING TO THE GENDER OF SPOUSES,**  
 11                               **ETC.**

12       (a) *IN GENERAL.*—*The following provisions of the In-*  
 13       *ternal Revenue Code of 1986 are each amended by striking*  
 14       *“his spouse” each place it appears and inserting “the indi-*  
 15       *vidual’s spouse”:*

16               (1) *Subsections (a)(1) and (d) of section 1.*

17               (2) *Section 2(b)(2)(A).*

18               (3) *Subsections (d)(1)(B) and (e)(3) of section*  
 19       21.

20               (4) *Section 36(c)(5).*

21               (5) *Section 179(d)(2)(A).*

22               (6) *Section 318(a)(1)(A)(i).*

23               (7) *Section 408(d)(6).*

24               (8) *Section 469(i)(5)(B)(ii).*

1           (9) *Section 507(d)(2)(B)(iii).*

2           (10) *Clauses (ii) and (iii) of section*  
3 *613A(c)(8)(D).*

4           (11) *Section 672(e)(2).*

5           (12) *Section 704(e)(2).*

6           (13) *Subparagraphs (A) and (B)(ii) of section*  
7 *911(c)(3).*

8           (14) *Section 1235(c)(2).*

9           (15) *Section 1563(e)(5).*

10          (16) *Section 3121(b)(3)(B).*

11          (17) *Section 4946(d).*

12          (18) *Section 4975(e)(6).*

13          (19) *Subparagraphs (A)(iv) and (B) of section*  
14 *6012(a)(1).*

15          (20) *Section 7703(a).*

16          (b) *CONFORMING AMENDMENTS.—*

17           (1) *The following provisions of the Internal Rev-*  
18 *enue Code of 1986 are each amended by striking “his*  
19 *spouse” each place it appears and inserting “the tax-*  
20 *payer’s spouse”:*

21           (A) *Section 2(a)(2)(B).*

22           (B) *Subparagraphs (B) and (C) of section*  
23 *2(b)(2).*

24           (C) *Paragraphs (2) and (6)(A) of section*  
25 *21(e).*



1                   (D) Section 36B(e)(1).

2                   (E) Section 63(e)(3)(B).

3                   (F) Section 86(c)(1)(C)(ii).

4                   (G) Section 105(c)(1).

5                   (H) Section 135(d)(3).

6                   (I) Section 151(b).

7                   (J) Subsections (a) and (d)(7) of section

8                   213.

9                   (K) Section 1233(e)(2)(C).

10                  (L) Section 1239(b)(2).

11                  (M) Section 6504(2).

12                  (2) The following provisions of the Internal Rev-  
 13                  enue Code of 1986 are each amended by striking “his  
 14                  spouse” each place it appears and inserting “the em-  
 15                  ployee’s spouse”:

16                       (A) Section 132(m)(1).

17                       (B) Section 401(h)(6).

18                       (C) Section 3402(l)(3).

19                  (3) The following provisions of the Internal Rev-  
 20                  enue Code of 1986 are each amended by striking “his  
 21                  taxable year” each place it appears and inserting  
 22                  “the individual’s taxable year”:

23                       (A) Section 2(b)(1).

24                       (B) Section 7703(a)(1).

(4) *The following provisions of the Internal Revenue Code of 1986 are each amended by striking “his taxable year” each place it appears and inserting “the taxpayer’s taxable year”:*

(A) *Subparagraphs (B) and (C) of section 2(b)(2) (as amended by paragraph (1)(B)).*

(B) *Section 63(f)(1)(A).*

(5) *The following provisions of the Internal Revenue Code of 1986 are each amended by striking “his home” and inserting “the individual’s home”:*

(A) *Section 2(b)(1)(A).*

(B) *Section 21(e)(4)(A)(i).*

(C) *Section 7703(b)(1).*

(6) *The Internal Revenue Code of 1986, as amended by this section, is amended—*

(A) *in section 2(a)(1)(A), by striking “his two taxable years” and inserting “the taxpayer’s two taxable years”;*

(B) *in section 2(a)(1)(B), by striking “his home” and inserting “the taxpayer’s home”;*

(C) *in paragraphs (1)(A) and (2)(A) of section 63(f), by striking “for himself if he” both places it appears and inserting “for the taxpayer if the taxpayer”;*

1           (D) in section 63(f)(4), by striking “his”  
2 both places it appears and inserting “the indi-  
3 vidual’s”;

4           (E) in section 105(b)—

5               (i) by striking “his spouse, his depend-  
6 ents” and inserting “the taxpayer’s spouse,  
7 the taxpayer’s dependents”; and

8               (ii) by striking “by him”;

9           (F) in the heading of section 119(a), by  
10 striking “, HIS SPOUSE, AND HIS DEPENDENTS”  
11 and inserting “AND THE EMPLOYEE’S SPOUSE  
12 AND DEPENDENTS”;

13           (G) in section 119(a), by striking “him, his  
14 spouse, or any of his dependents by or on behalf  
15 of his employer” and inserting “the employee or  
16 the employee’s spouse or dependents by or on be-  
17 half of the employer of the employee”;

18           (H) in section 119(a)(2), by striking “his”  
19 both places it appears and inserting “the em-  
20 ployee’s”;

21           (I) in section 119(d)(3)(B), by striking “his  
22 spouse, and any of his dependents” and inserting  
23 “the employee’s spouse, and any of the employ-  
24 ee’s dependents”;

1           (J) in section 129(b)(2), by striking “him-  
2           self” and inserting “the spouse’s self”;

3           (K) in section 170(b)(1)(F)(iii)—

4                 (i) by striking “his spouse” and insert-  
5                 ing “the spouse of such donor”; and

6                 (ii) by striking “his death or after the  
7                 death of his surviving spouse if she” and in-  
8                 serting “the death of the donor or after the  
9                 death of the donor’s surviving spouse if such  
10                surviving spouse”;

11          (L) in section 213(c)(1)—

12                (i) by striking “his estate” and insert-  
13                ing “the estate of the taxpayer”; and

14                (ii) by striking “his death” and insert-  
15                ing “the death of the taxpayer”;

16          (M) in section 213(d)(7), by striking “he”  
17          and inserting “the taxpayer”;

18          (N) in section 217(g)—

19                (i) by striking “, his spouse, or his de-  
20                pendents” in paragraph (2) and inserting  
21                “or the spouse or dependents of such mem-  
22                ber”;

23                (ii) by striking “his dependents” in  
24                paragraph (3) and inserting “dependents”;  
25                and

1                   (iii) by striking “his spouse” each  
 2                   place it appears in paragraph (3) and in-  
 3                   serting “the member’s spouse”;

4                   (O) in section 217(i)(3)(A), by striking  
 5                   “his”;

6                   (P) in section 267(c), by striking “his” each  
 7                   place it appears and inserting “the individ-  
 8                   ual’s”;

9                   (Q) in section 318(a)(1)(A)(ii), by striking  
 10                  “his” and inserting “the individual’s”;

11                  (R) in section 402(l)(4)(D), by striking “,  
 12                  his spouse, and dependents” and inserting “and  
 13                  the spouse and dependents of such officer”;

14                  (S) in section 415(l)(2)(B), by striking “,  
 15                  his spouse, or his dependents” and inserting “or  
 16                  the participant’s spouse or dependents”;

17                  (T) in section 420(f)(6)(A), by striking “his  
 18                  covered spouse and dependents” each place it ap-  
 19                  pears and inserting “the covered spouse and de-  
 20                  pendents of such retiree”;

21                  (U) in section 424(d)(1), by striking “his”  
 22                  and inserting “the individual’s”;

23                  (V) in section 544(a)(2), by striking “his”  
 24                  each place it appears and inserting “the individ-  
 25                  ual’s”;

1           (W) in section 911(c)(3), by striking “him”  
 2           each place it appears in subparagraphs (A) and  
 3           (B)(ii) and inserting “the individual”;

4           (X) in section 1015(d)(3), by striking “his  
 5           spouse” and inserting “the donor’s spouse”;

6           (Y) in section 1563(e)—

7                 (i) by striking “his children” both  
 8                 places it appears in paragraphs (5)(D) and  
 9                 (6)(A) and inserting “the individual’s chil-  
 10                 dren”; and

11                (ii) by striking “his parents” both  
 12                places it appears in subparagraphs (A) and  
 13                (B) of paragraph (6) and inserting “the in-  
 14                dividual’s parents”;

15           (Z) in section 1563(f)(2)(B), by striking  
 16           “him” and inserting “the individual”;

17           (AA) in section 2012(c), by striking “his  
 18           spouse” and inserting “the decedent’s spouse”;

19           (BB) in section 2032A(e)(10), by striking  
 20           “his surviving spouse” and inserting “the dece-  
 21           dent’s surviving spouse”;

22           (CC) in section 2035(b)—

23                 (i) by striking “his estate” and insert-  
 24                 ing “the decedent’s estate”; and

1                   (ii) by striking “his spouse” and in-  
2                   serting “the decedent’s spouse”;

3                   (DD) in subsections (a) and (b)(5) of sec-  
4                   tion 2056, by striking “his”;

5                   (EE) in section 2523(b)—

6                   (i) by striking “(or his heirs or as-  
7                   signs) or such person (or his heirs or as-  
8                   signs)” in paragraph (1) and inserting “(or  
9                   the donor’s heirs or assigns) or such person  
10                  (or such person’s heirs or assigns)”;

11                  (ii) by striking “himself” in paragraph  
12                  (1) and inserting “the donor’s self”;

13                  (iii) by striking “he” in paragraph (2)  
14                  and inserting “the donor”; and

15                  (iv) by striking “him” each place it  
16                  appears in the matter following paragraph  
17                  (2) and inserting “the donor”;

18                  (FF) in section 2523(d), by striking “him-  
19                  self” and inserting “the donor’s self”;

20                  (GG) in section 2523(e), by striking “his  
21                  spouse” and inserting “the donor’s spouse”;

22                  (HH) in section 3121(b)(3)—

23                  (i) by striking “his father” in subpara-  
24                  graph (A) and inserting “the child’s fa-  
25                  ther”;

1                   (ii) by striking “his father” in sub-  
 2                   paragraph (B) and inserting “the individ-  
 3                   ual’s father”; and

4                   (iii) by striking “his son” in subpara-  
 5                   graph (B) and inserting “the individual’s  
 6                   son”;

7                   (II) in section 3306(c)(5)—

8                   (i) by striking “his son” and inserting  
 9                   “the individual’s son”; and

10                  (ii) by striking “his father” and insert-  
 11                  ing “the child’s father”;

12                  (JJ) in section 3402(l)—

13                  (i) by striking “he” each place it ap-  
 14                  pears in paragraphs (2) and (3)(A) and in-  
 15                  serting “the employee”; and

16                  (ii) by striking “his taxable year” both  
 17                  places it appears in paragraph (3)(B) and  
 18                  inserting “the employee’s taxable year”;

19                  (KK) in section 4905(a), by striking “his  
 20                  spouse” and inserting “such person’s spouse”;

21                  (LL) in section 6046(c), by striking “his”  
 22                  both places it appears and inserting “the indi-  
 23                  vidual’s”;

24                  (MM) in section 6103(e)(1)(A)(ii), by strik-  
 25                  ing “him” and inserting “the individual”;



1                   (NN) in section 7448(a)(8), by striking “his  
2                   death” and inserting “the individual’s death”;

3                   (OO) in subsections (d), (m), and (n) of sec-  
4                   tion 7448, by striking “his” each place it ap-  
5                   pears and inserting “the individual’s”;

6                   (PP) in subsection (m) of section 7448, as  
7                   so amended, by striking “he” each place it ap-  
8                   pears and inserting “such judge or special trial  
9                   judge”; and

10                  (QQ) in section 7448(q)—

11                   (i) by striking “his” both places it ap-  
12                   pears and inserting “such judge’s”; and

13                   (ii) by striking “to bring himself” and  
14                   inserting “to come”.

Union Calendar No. 120

116TH CONGRESS  
1ST Session

H. R. 3299

[Report No. 116–161]

A BILL

To permit legally married same-sex couples to amend their filing status for income tax returns outside the statute of limitations, to amend the Internal Revenue Code of 1986 to clarify that all provisions shall apply to legally married same-sex couples in the same manner as other married couples, and for other purposes.

JULY 18, 2019

Reported with an amendment, committed to the Committee of the Whole House on the State of the Union, and ordered to be printed