

118TH CONGRESS  
1ST SESSION

# S. 2171

To permit legally married same-sex couples to amend their filing status  
for tax returns outside the statute of limitations.

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## IN THE SENATE OF THE UNITED STATES

JUNE 22, 2023

Ms. WARREN (for herself, Ms. COLLINS, Mr. SCHUMER, Ms. CANTWELL, Mr. CARPER, Mr. BLUMENTHAL, Ms. HIRONO, Ms. SMITH, Ms. BALDWIN, Mrs. SHAHEEN, Mr. MERKLEY, Mr. MURPHY, Mr. MARKEY, Mr. SANDERS, Mr. BOOKER, Mr. DURBIN, Mr. VAN HOLLEN, Mr. REED, Mr. WHITEHOUSE, Ms. CORTEZ MASTO, Mrs. FEINSTEIN, Mr. MENENDEZ, Mr. BROWN, Ms. DUCKWORTH, Mrs. GILLIBRAND, Ms. KLOBUCHAR, Mrs. MURRAY, Mr. CARDIN, Mr. KAINE, Mr. WARNER, Mr. PETERS, Mr. WYDEN, Mr. CASEY, Mr. BENNET, Mr. SCHATZ, Ms. ROSEN, Ms. STABENOW, Mr. PADILLA, Mr. WARNOCK, Mr. COONS, Mr. KING, Mr. HICKENLOOPER, Mr. HEINRICH, Mr. FETTERMAN, Mr. WELCH, Mr. KELLY, Mr. LUJÁN, and Mr. OSSOFF) introduced the following bill; which was read twice and referred to the Committee on Finance

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## A BILL

To permit legally married same-sex couples to amend their  
filing status for tax returns outside the statute of limitations.

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 “Refund Equality Act  
5 of 2023”.

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

3 (a) IN GENERAL.—In the case of an individual first  
4 treated as married for purposes of the Internal Revenue  
5 Code of 1986 by the application of the holdings of Rev-  
6 enue Ruling 2013–17—

7 (1) if such individual filed a return (other than  
8 a joint return) for a taxable year ending before Sep-  
9 tember 16, 2013, for which a joint return could have  
10 been made by the individual and the individual’s  
11 spouse but for the fact that such holdings were not  
12 effective at the time of filing, such return shall be  
13 treated as a separate return within the meaning of  
14 section 6013(b) of such Code and the time pre-  
15 scribed by section 6013(b)(2)(A) for filing a joint re-  
16 turn after filing a separate return shall not expire  
17 before the date prescribed by law (including exten-  
18 sions) for filing the return of tax for the taxable  
19 year that includes the date of the enactment of this  
20 Act; and

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

23 (A) the period of limitation prescribed by  
24 section 6511(a) of such Code for any such tax-  
25 able year shall be extended until the date pre-  
26 scribed by law (including extensions) for filing

1 the return of tax for the taxable year that in-  
2 cludes the date of the enactment of this Act;  
3 and

4 (B) section 6511(b)(2) shall not apply to  
5 any claim of credit or refund with respect to  
6 such return.

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

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