

116TH CONGRESS
2D SESSION

H. R. 7346

To amend the Internal Revenue Code of 1986 to provide 2020 recovery rebates to certain individuals, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

JUNE 25, 2020

Mr. DIAZ-BALART introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to provide 2020 recovery rebates to certain individuals, 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. 2020 RECOVERY REBATE FOR CERTAIN INDIVIDUALS.**
4

5 (a) IN GENERAL.—Section 6428(g) of the Internal
6 Revenue Code of 1986 is amended by adding at the end
7 the following new paragraph:

8 “(5) SPECIAL RULE FOR CERTAIN SPOUSES.—

1 “(A) IN GENERAL.—Paragraph (1)(B)
2 shall not apply in the case where at least 1
3 spouse satisfies paragraph (1)(A).

4 “(B) RECOVERY REBATE AMOUNT.—In the
5 case of individuals filing a joint return with re-
6 spect to subparagraph (A), the amount of the
7 credit allowed by subsection (a)(1) shall be
8 equal to the sum of \$1200.”.

9 (b) EFFECTIVE DATE.—The amendment made under
10 this section shall take effect as if included in the enact-
11 ment of Public Law 116–136.

○