

[DISCUSSION DRAFT]

116TH CONGRESS  
2D SESSION

**H. R.** \_\_\_\_\_

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

Mr. DIAZ-BALART introduced the following bill; which was referred to the Committee on \_\_\_\_\_

\_\_\_\_\_  
**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 INDI-**  
4 **VIDUALS.**

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.