[DISCUSSION DRAFT]

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.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. 2020 RECOVERY REBATE FOR CERTAIN INDIVIDUALS.

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

“(5) SPECIAL RULE FOR CERTAIN SPOUSES.—
“(A) In general.—Paragraph (1)(B) shall not apply in the case where at least 1 spouse satisfies paragraph (1)(A).

“(B) Recovery rebate amount.—In the case of individuals filing a joint return with respect to subparagraph (A), the amount of the credit allowed by subsection (a)(1) shall be equal to the sum of $1200.”.

(b) Effective date.—The amendment made under this section shall take effect as if included in the enactment of Public Law 116-136.