

117TH CONGRESS
1ST SESSION

S. 261

To allow 2020 recovery rebates with respect to qualifying children over the age of 16 and other dependents.

IN THE SENATE OF THE UNITED STATES

FEBRUARY 4, 2021

Ms. SMITH (for herself, Mr. BROWN, Mr. VAN HOLLEN, Mr. BLUMENTHAL, Mr. MERKLEY, Ms. KLOBUCHAR, Ms. WARREN, Mr. LUJÁN, Mrs. GILLIBRAND, and Mr. LEAHY) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To allow 2020 recovery rebates with respect to qualifying children over the age of 16 and other dependents.

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 “All Dependents Count
5 Act of 2021”.

6 **SEC. 2. 2020 RECOVERY REBATES WITH RESPECT TO QUALI-**

7 **FYING CHILDREN OVER THE AGE OF 16 AND**

8 **OTHER DEPENDENTS.**

9 (a) INITIAL REBATES.—

1 (1) IN GENERAL.—Section 6428(a)(2) of the
 2 Internal Revenue Code of 1986 is amended by strik-
 3 ing “qualifying children (within the meaning of sec-
 4 tion 24(c))” and inserting “dependents (as defined
 5 in section 152)”.

6 (2) CONFORMING AMENDMENTS.—

7 (A) Section 6428(g)(1)(C) of such Code is
 8 amended—

9 (i) by striking “qualifying child” each
 10 place it appears and inserting “depend-
 11 ent”, and

12 (ii) by striking “QUALIFYING CHILD”
 13 in the heading and inserting “DEPEND-
 14 ENT”.

15 (B) Section 6428(g)(3)(B) of such Code is
 16 amended—

17 (i) by inserting “dependent or” before
 18 “qualifying child”, and

19 (ii) by striking “such child” and in-
 20 serting “such individual”.

21 (b) ADDITIONAL REBATES.—

22 (1) IN GENERAL.—Section 6428A(a)(2) of the
 23 Internal Revenue Code of 1986 is amended by strik-
 24 ing “qualifying children (within the meaning of sec-

1 tion 24(c))” and inserting “dependents (as defined
2 in section 152)”.

3 (2) CONFORMING AMENDMENTS.—

4 (A) Section 6428A(g)(3) of such Code is
5 amended—

6 (i) by striking “qualifying child” each
7 place it appears and inserting “depend-
8 ent”, and

9 (ii) by striking “QUALIFYING CHILD”
10 in the heading and inserting “DEPEND-
11 ENT”.

12 (B) Section 6428(g)(4) of such Code is
13 amended—

14 (i) by inserting “dependent or” before
15 “qualifying child”, and

16 (ii) by striking “such child” and in-
17 serting “such individual”.

18 (C) Section 6428(f)(2)(B) of such Code is
19 amended by striking “qualifying child” and in-
20 serting “dependent”.

21 (c) EFFECTIVE DATE.—The amendments made by
22 this section shall apply to taxable years beginning after
23 December 31, 2019.

24 (d) ADVANCED PAYMENTS.—Notwithstanding sec-
25 tions 6428(f)(3) and 6428A(f)(3)(A) of the Internal Rev-

1 enue Code of 1986, the Secretary of the Treasury (or the
2 Secretary's delegate) shall refund or credit any overpay-
3 ment attributable to the amendments made by this section
4 as rapidly as possible, except that no refund or credit shall
5 be made under section 6428(f) or 6428A(f) of such Code
6 by reason of this subsection after December 31, 2021.

○