

117TH CONGRESS
1ST SESSION

S. 842

To amend the Internal Revenue Code of 1986 to ensure that the 2021 Recovery Rebates are not provided to illegal immigrants.

IN THE SENATE OF THE UNITED STATES

MARCH 18, 2021

Mr. CRUZ (for himself and Mr. HAGERTY) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to ensure that the 2021 Recovery Rebates are not provided to illegal immigrants.

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. PROHIBITING 2021 RECOVERY REBATES FROM**
4 **BEING PROVIDED TO ILLEGAL IMMIGRANTS.**

5 (a) IN GENERAL.—Subsection (c) of section 6428B
6 of the Internal Revenue Code of 1986, as added by section
7 9601 of the American Rescue Plan Act of 2021, is amend-
8 ed—

9 (1) by redesignating paragraphs (2) and (3) as
10 paragraphs (3) and (4), and

1 (2) by inserting after paragraph (1) the fol-
 2 lowing:

3 “(2) as determined by the Secretary in coordi-
 4 nation with the Secretary of Health and Human
 5 Services and the Secretary of Homeland Security,
 6 any alien who is not lawfully present (as such term
 7 is used in section 36B(e)(1)),”.

8 (b) MODIFICATION OF DEFINITION OF VALID IDEN-
 9 TIFICATION NUMBER.—Subparagraph (D) of section
 10 6428B(e)(2) of the Internal Revenue Code of 1986, as
 11 added by section 9601 of the American Rescue Plan Act
 12 of 2021, is amended to read as follows:

13 “(D) VALID IDENTIFICATION NUMBER.—

14 “(i) IN GENERAL.—For purposes of
 15 this paragraph, except as provided in
 16 clause (ii), the term ‘valid identification
 17 number’ means a social security number
 18 (as such term is defined in section
 19 24(h)(7)).

20 “(ii) SPECIAL RULE FOR EMPLOY-
 21 MENT-AUTHORIZED NONIMMIGRANTS.—

22 “(I) IN GENERAL.—For purposes
 23 of this paragraph, in the case of an
 24 alien admitted to the United States
 25 pursuant to a nonimmigrant visa de-

1 scribed in section 101(a)(15) of the
2 Immigration and Nationality Act (8
3 U.S.C. 1101(a)(15)) to whom a social
4 security number has been issued pur-
5 suant to section 205(c)(2)(B)(i)(I) of
6 the Social Security Act (42 U.S.C.
7 405(c)(2)(B)(i)(I)), the term ‘valid
8 identification number’ means only
9 such a social security number with re-
10 spect to which employment is author-
11 ized on the date of enactment of this
12 section.

13 “(II) DETERMINATION.—

14 “(aa) IN GENERAL.—The
15 Secretary shall take all necessary
16 measures to determine whether
17 employment is authorized with
18 respect to such a social security
19 number.

20 “(bb) COORDINATION RE-
21 QUIRED.—The Secretary of
22 Homeland shall provide informa-
23 tion to the Secretary with respect
24 to whether aliens to whom a so-
25 cial security number has been

1 issued are authorized to be em-
2 ployed in the United States.

3 “(iii) ADOPTION TAXPAYER IDENTI-
4 FICATION NUMBER.—For purposes of sub-
5 paragraph (C), in the case of a dependent
6 who is adopted or placed for adoption, the
7 term ‘valid identification number’ shall in-
8 clude the adoption taxpayer identification
9 number of such dependent.”.

10 (c) EFFECTIVE DATE.—The amendments made by
11 this section shall take effect as if included in the enact-
12 ment of section 9601 of the American Rescue Plan Act
13 of 2021.

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