

116TH CONGRESS  
2D SESSION

**S.** \_\_\_\_\_

To amend the Internal Revenue Code of 1986 to provide emergency family relief in response to the outbreak of the NCOV-19.

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IN THE SENATE OF THE UNITED STATES

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Mr. HAWLEY introduced the following bill; which was read twice and referred to the Committee on \_\_\_\_\_

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**A BILL**

To amend the Internal Revenue Code of 1986 to provide emergency family relief in response to the outbreak of the NCOV-19.

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 “Emergency Family Re-  
5 lief Act of 2020”.

6 **SEC. 2. ESTABLISHMENT OF NVOC-19 EMERGENCY FAMILY**  
7 **RELIEF.**

8 (a) ESTABLISHMENT OF NCOV-19 EMERGENCY  
9 FAMILY RELIEF CREDIT.—Subpart C of part IV of sub-

1 chapter A of chapter 1 of subtitle A of such Code is  
2 amended by inserting the following new section:

3 **“SEC. 36D. NCOV-19 EMERGENCY FAMILY RELIEF.**

4 “(a) IN GENERAL.—As soon as practicable and not  
5 later than two weeks after the date of the enactment of  
6 this section, the Secretary shall establish a program for  
7 making emergency family relief credit payments, including  
8 electronic payments, on a monthly basis, without respect  
9 to tax liability, for each citizen residing with a dependent  
10 qualifying child equal to the sum of—

11 “(1) with respect to a two-person household,  
12 \$1288 per full emergency family relief period and a  
13 pro rata amount for each partial emergency family  
14 relief period.

15 “(2) with respect to a three-person household,  
16 \$1446 per full emergency family relief period and a  
17 pro rata amount for each partial emergency family  
18 relief period.

19 “(3) with respect to a four-person household,  
20 \$1786 per full emergency family relief period and a  
21 pro rata amount for each partial emergency family  
22 relief period.

23 “(4) with respect to a household larger than a  
24 four-person household, an amount equaling \$1786,  
25 plus \$420 per each additional household member be-

1       yond the fourth, per full emergency family relief pe-  
2       riod and a pro rata amount for each partial emer-  
3       gency family relief period

4       “(b) PRO RATA AMOUNTS.—The pro rata amount for  
5       each partial emergency family relief period shall be cal-  
6       culated by multiplying the monthly amount for a full  
7       emergency family relief period that would be paid to the  
8       beneficiary based on household size for such a period by  
9       the percentage calculated by dividing the number of days  
10      of the partial emergency family relief period by the num-  
11      ber of days of the month during which the majority of  
12      the emergency family relief period occurs, or, if the emer-  
13      gency family relief period is an even number of days, by  
14      the number of days of the shorter month during which  
15      it falls.

16      “(c) LIMITATIONS.—

17           “(1) CREDIT PHASE OUT.—The amount of the  
18      credit allowable under subsection (a) shall be re-  
19      duced (but not below zero) by \$50 for each \$1,000  
20      (or fraction thereof) by which the beneficiary’s modi-  
21      fied adjusted gross income exceeds the threshold  
22      amount. For purposes of the preceding sentence, the  
23      term ‘modified adjusted gross income’ means ad-  
24      justed gross income based on the most recent infor-  
25      mation submitted by the beneficiary in a form

1 deemed appropriate for the application process by  
2 the Secretary of the Treasury and increased by any  
3 amount excluded from gross income under section  
4 911, 931, or 933.

5 “(2) THRESHOLD AMOUNT.—

6 “(A) IN GENERAL.—For purposes of para-  
7 graph (1), the term ‘threshold amount’  
8 means—

9 “(i) \$100,000 in the case of a joint  
10 return and

11 “(ii) \$50,000 in the case of an indi-  
12 vidual return.

13 “(3) HOUSEHOLD LIMIT.—Emergency family  
14 relief credit payments may only be claimed by one  
15 member of a household, and only one credit may be  
16 claimed per residence.

17 “(B) MARITAL STATUS.—For purposes of  
18 this paragraph, marital status shall be deter-  
19 mined under section 7703.

20 “(d) QUALIFYING CHILD.—

21 “(1) IN GENERAL.—In this section, the term  
22 ‘qualifying child’ means a qualifying child of the filer  
23 (as defined in section 152(e)) who has not attained  
24 18 years of age.

1           “(2) EXCEPTION FOR CERTAIN NON-CITI-  
2           ZENS.—The term ‘qualifying child’ shall not include  
3           any individual who would not be a dependent if sub-  
4           paragraph (A) of section 152(b)(3) were applied  
5           without regard to all that follows ‘resident of the  
6           United States’.

7           “(e) APPLICATION AND VERIFICATION.—

8           “(1) APPLICATION.—The Secretary of Treasury  
9           shall establish an expedited process by which citizens  
10          may apply for and provide all necessary information  
11          to maintain access to installments of the emergency  
12          family relief credit outside the annual tax return  
13          process utilizing—

14                 “(A) information from the beneficiary’s  
15                 most recent tax return if the beneficiary has  
16                 filed previously and such return is for 2018 or  
17                 2019, and

18                 “(B) any additional or alternative informa-  
19                 tion submissions deemed necessary by the Sec-  
20                 retary of the Treasury to facilitate application,  
21                 verification of eligibility for, and prompt deliv-  
22                 ery of the emergency family relief credit.

23           “(2) VERIFICATION.—No credit shall be allowed  
24          under this section to a taxpayer on the basis of his  
25          or her residing with other household members unless

1 the taxpayer has provided the name and taxpayer  
2 identification number of each such household mem-  
3 ber in a manner deemed appropriate for the applica-  
4 tion process by the Secretary of the Treasury.

5 “(f) RELIEF PERIODS.—

6 “(1) EMERGENCY FAMILY RELIEF PERIOD .—  
7 Beginning on the date of enactment, an emergency  
8 family relief period shall encompass any monthlong  
9 period prior to January 1, 2021—

10 “(A) during which time an elementary or  
11 secondary school as such terms are defined in  
12 section 8101 of the Elementary and Secondary  
13 Education Act of 1965 (20 U.S.C. 7801) or  
14 place of care attended by a dependent child has  
15 been closed, or a child care provider of such  
16 child who receives compensation for providing  
17 child care services on a regular basis is unavail-  
18 able, due to an emergency with respect to  
19 COVID-19 declared by a Federal, state, or local  
20 authority, or

21 “(B) during which time the filer or the fil-  
22 er’s spouse has experienced economic hardship  
23 including job loss, lost wages, or lost self-em-  
24 ployment income, due to an emergency with re-

1           spect to COVID-19 declared by a Federal,  
2           state, or local authority.

3           “(2) PARTIAL EMERGENCY FAMILY RELIEF PE-  
4           RIOD.—Beginning on the date of enactment, a par-  
5           tial emergency family relief period shall encompass  
6           any period shorter than one month prior to January  
7           1, 2021—

8                   “(A) during which time an elementary or  
9                   secondary school as such terms are defined in  
10                  section 8101 of the Elementary and Secondary  
11                  Education Act of 1965 (20 U.S.C. 7801) or  
12                  place of care attended by a dependent child has  
13                  been closed, or a child care provider of such  
14                  child who receives compensation for providing  
15                  child care services on a regular basis is unavail-  
16                  able, due to an emergency with respect to  
17                  COVID-19 declared by a Federal, state, or local  
18                  authority, or

19                   “(B) during which time the filer or the fil-  
20                   er’s spouse has experienced economic hardship  
21                   including job loss, lost wages, or lost self-em-  
22                   ployment income, due to an emergency with re-  
23                   spect to COVID-19 declared by a Federal,  
24                   state, or local authority.

1           “(3) OVERLAP.—For the purpose of calculating  
2           a filer’s emergency family relief credits, no emer-  
3           gency family relief period or partial emergency fam-  
4           ily relief period may overlap with another emergency  
5           family relief period or partial emergency family relief  
6           period, nor shall multiple partial emergency family  
7           relief periods be counted both immediately prior to  
8           and immediately subsequent to a full emergency  
9           family relief period.

10          “(g) TREATMENT OF EMERGENCY FAMILY RELIEF  
11 CREDITS FOR INCOME TAX PURPOSES.—

12           “(1) PAYMENTS NOT TO BE TAXED .—Notwith-  
13           standing any other provision of law, no amount re-  
14           ceived as an emergency family relief credit shall be  
15           treated as income for the purpose of calculating  
16           Federal, state, or local tax liability.”