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.

IN THE SENATE OF THE UNITED STATES

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

A BILL

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

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

SECTION 1. SHORT TITLE.

This Act may be cited as the “Emergency Family Re-

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SEC. 2. ESTABLISHMENT OF NCOV-19 EMERGENCY FAMILY

RELIEF.

(a) Establishment of NCOV-19 Emergency

FAMILY RELIEF CREDIT.—Subpart C of part IV of sub-

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

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

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

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

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

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

“(4) with respect to a household larger than a four-person household, an amount equaling $1786, plus $420 per each additional household member be-
yond the fourth, per full emergency family relief pe-
period and a pro rata amount for each partial emer-
gency family relief period

“(b) Pro Rata Amounts.—The pro rata amount for
each partial emergency family relief period shall be cal-
culated by multiplying the monthly amount for a full
emergency family relief period that would be paid to the
beneficiary based on household size for such a period by
the percentage calculated by dividing the number of days
of the partial emergency family relief period by the num-
ber of days of the month during which the majority of
the emergency family relief period occurs, or, if the emer-
gency family relief period is an even number of days, by
the number of days of the shorter month during which
it falls.

“(c) Limitations.—

“(1) Credit Phase Out.—The amount of the
credit allowable under subsection (a) shall be re-
duced (but not below zero) by $50 for each $1,000
(or fraction thereof) by which the beneficiary’s modi-
fied adjusted gross income exceeds the threshold
amount. For purposes of the preceding sentence, the
term ‘modified adjusted gross income’ means ad-
justed gross income based on the most recent infor-
mination submitted by the beneficiary in a form
deemed appropriate for the application process by
the Secretary of the Treasury and increased by any
amount excluded from gross income under section
911, 931, or 933.

“(2) Threshold amount.—

“(A) In general.—For purposes of paragraph (1), the term ‘threshold amount’
means—

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

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

“(3) Household limit.—Emergency family
relief credit payments may only be claimed by one
member of a household, and only one credit may be
claimed per residence.

“(B) Marital status.—For purposes of
this paragraph, marital status shall be deter-
mined under section 7703.

“(d) Qualifying Child.—

“(1) In general.—In this section, the term
‘qualifying child’ means a qualifying child of the filer
(as defined in section 152(c)) who has not attained
18 years of age.
“(2) Exception for certain non-citizens.—The term ‘qualifying child’ shall not include any individual who would not be a dependent if subparagraph (A) of section 152(b)(3) were applied without regard to all that follows ‘resident of the United States’.

“(e) Application and Verification.—

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

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

“(B) any additional or alternative information submissions deemed necessary by the Secretary of the Treasury to facilitate application, verification of eligibility for, and prompt delivery of the emergency family relief credit.

“(2) Verification.—No credit shall be allowed under this section to a taxpayer on the basis of his or her residing with other household members unless
the taxpayer has provided the name and taxpayer identification number of each such household member in a manner deemed appropriate for the application process by the Secretary of the Treasury.

“(f) RELIEF PERIODS.—

“(1) Emergency family relief period.—

Beginning on the date of enactment, an emergency family relief period shall encompass any monthlong period prior to January 1, 2021—

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

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

“(2) PARTIAL EMERGENCY FAMILY RELIEF PERIOD.—Beginning on the date of enactment, a partial emergency family relief period shall encompass any period shorter than one month prior to January 1, 2021—

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

“(B) during which time the filer or the filer’s spouse has experienced economic hardship including job loss, lost wages, or lost self-employment income, due to an emergency with respect to COVID-19 declared by a Federal, state, or local authority.
“(3) OVERLAP.—For the purpose of calculating a filer’s emergency family relief credits, no emergency family relief period or partial emergency family relief period may overlap with another emergency family relief period or partial emergency family relief period, nor shall multiple partial emergency family relief periods be counted both immediately prior to and immediately subsequent to a full emergency family relief period.

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

“(1) PAYMENTS NOT TO BE TAXED.—Notwithstanding any other provision of law, no amount received as an emergency family relief credit shall be treated as income for the purpose of calculating Federal, state, or local tax liability.”