

116TH CONGRESS
2D SESSION

S. _____

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

Ms. SMITH introduced the following bill; which was read twice and referred to the Committee on _____

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 2020”.

6 **SEC. 2. 2020 RECOVERY REBATES WITH RESPECT TO QUALI-**
7 **FYING CHILDREN OVER THE AGE OF 16 AND**
8 **OTHER DEPENDENTS.**

9 (a) IN GENERAL.—Section 6428(a)(2) of the Internal
10 Revenue Code of 1986, as added by Public Law 116-136,

1 is amended by striking “qualifying children (within the
2 meaning of section 24(c))” and inserting “dependents (as
3 defined in section 152)”.

4 (b) EFFECTIVE DATE.—The amendment made by
5 this section shall take effect as if included in section 2201
6 of division A of Public Law 116-136.