

S 1564

Refund Equality Act of 2017

Congress: 115 (2017–2019, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Jul 13, 2017

Current Status: Read twice and referred to the Committee on Finance.

Latest Action: Read twice and referred to the Committee on Finance. (Jul 13, 2017)

Official Text: <https://www.congress.gov/bill/115th-congress/senate-bill/1564>

Sponsor

Name: Sen. Warren, Elizabeth [D-MA]

Party: Democratic • **State:** MA • **Chamber:** Senate

Cosponsors (36 total)

| Cosponsor | Party / State | Role | Date Joined |
|------------------------------------|---------------|------|--------------|
| Sen. Baldwin, Tammy [D-WI] | D · WI | | Jul 13, 2017 |
| Sen. Blumenthal, Richard [D-CT] | D · CT | | Jul 13, 2017 |
| Sen. Booker, Cory A. [D-NJ] | D · NJ | | Jul 13, 2017 |
| Sen. Cantwell, Maria [D-WA] | D · WA | | Jul 13, 2017 |
| Sen. Cardin, Benjamin L. [D-MD] | D · MD | | Jul 13, 2017 |
| Sen. Carper, Thomas R. [D-DE] | D · DE | | Jul 13, 2017 |
| Sen. Coons, Christopher A. [D-DE] | D · DE | | Jul 13, 2017 |
| Sen. Duckworth, Tammy [D-IL] | D · IL | | Jul 13, 2017 |
| Sen. Durbin, Richard J. [D-IL] | D · IL | | Jul 13, 2017 |
| Sen. Feinstein, Dianne [D-CA] | D · CA | | Jul 13, 2017 |
| Sen. Franken, Al [D-MN] | D · MN | | Jul 13, 2017 |
| Sen. Gillibrand, Kirsten E. [D-NY] | D · NY | | Jul 13, 2017 |
| Sen. Harris, Kamala D. [D-CA] | D · CA | | Jul 13, 2017 |
| Sen. Hassan, Margaret Wood [D-NH] | D · NH | | Jul 13, 2017 |
| Sen. Heinrich, Martin [D-NM] | D · NM | | Jul 13, 2017 |
| Sen. Hirono, Mazie K. [D-HI] | D · HI | | Jul 13, 2017 |
| Sen. Kaine, Tim [D-VA] | D · VA | | Jul 13, 2017 |
| Sen. Klobuchar, Amy [D-MN] | D · MN | | Jul 13, 2017 |
| Sen. Leahy, Patrick J. [D-VT] | D · VT | | Jul 13, 2017 |
| Sen. Markey, Edward J. [D-MA] | D · MA | | Jul 13, 2017 |
| Sen. Merkley, Jeff [D-OR] | D · OR | | Jul 13, 2017 |
| Sen. Murphy, Christopher [D-CT] | D · CT | | Jul 13, 2017 |
| Sen. Murray, Patty [D-WA] | D · WA | | Jul 13, 2017 |
| Sen. Reed, Jack [D-RI] | D · RI | | Jul 13, 2017 |
| Sen. Sanders, Bernard [I-VT] | I · VT | | Jul 13, 2017 |
| Sen. Schumer, Charles E. [D-NY] | D · NY | | Jul 13, 2017 |
| Sen. Shaheen, Jeanne [D-NH] | D · NH | | Jul 13, 2017 |
| Sen. Udall, Tom [D-NM] | D · NM | | Jul 13, 2017 |
| Sen. Van Hollen, Chris [D-MD] | D · MD | | Jul 13, 2017 |
| Sen. Warner, Mark R. [D-VA] | D · VA | | Jul 13, 2017 |
| Sen. Whitehouse, Sheldon [D-RI] | D · RI | | Jul 13, 2017 |
| Sen. Wyden, Ron [D-OR] | D · OR | | Jul 13, 2017 |
| Sen. Casey, Robert P., Jr. [D-PA] | D · PA | | Jul 17, 2017 |
| Sen. Menendez, Robert [D-NJ] | D · NJ | | Jul 18, 2017 |
| Sen. Brown, Sherrod [D-OH] | D · OH | | Jul 24, 2017 |
| Sen. Smith, Tina [D-MN] | D · MN | | Jul 12, 2018 |

Committee Activity

| Committee | Chamber | Activity | Date |
|-------------------|---------|-------------|--------------|
| Finance Committee | Senate | Referred To | Jul 13, 2017 |

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Summary (as of Jul 13, 2017)

Refund Equality Act of 2017

This bill amends the Internal Revenue Code to exempt certain same-sex couples who were legally married under state law from the three-year time limitation for filing: (1) a claim for a credit or refund of an overpayment of any tax, or (2) an election to file jointly after having filed separate returns.

Certain legally married same-sex couples who were first treated as married for federal tax purposes by the application of the holdings of Revenue Ruling 2013-17 may file amended returns for previous years until the due date for the return for the year in which this bill is enacted. The bill applies only to amended returns and claims for a credit or refund that relate to a change in the marital status of the spouses.

(In Revenue Ruling 2013-17, the Internal Revenue Service adopted a general rule recognizing, for federal tax purposes, the validity of a same-sex marriage that was valid in the state where it was entered into, regardless of the married couple's place of domicile.)

Actions Timeline

- **Jul 13, 2017:** Introduced in Senate
- **Jul 13, 2017:** Read twice and referred to the Committee on Finance.

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