

HR 3234

Refund Equality Act of 2017

Congress: 115 (2017–2019, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Jul 13, 2017

Current Status: Referred to the House Committee on Ways and Means.

Latest Action: Referred to the House Committee on Ways and Means. (Jul 13, 2017)

Official Text: <https://www.congress.gov/bill/115th-congress/house-bill/3234>

Sponsor

Name: Rep. Neal, Richard E. [D-MA-1]

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

Cosponsors (40 total)

Cosponsor	Party / State	Role	Date Joined
Del. Norton, Eleanor Holmes [D-DC-At Large]	D · DC		Jul 13, 2017
Rep. Capuano, Michael E. [D-MA-7]	D · MA		Jul 13, 2017
Rep. Carbajal, Salud O. [D-CA-24]	D · CA		Jul 13, 2017
Rep. Chu, Judy [D-CA-27]	D · CA		Jul 13, 2017
Rep. Clark, Katherine M. [D-MA-5]	D · MA		Jul 13, 2017
Rep. Clarke, Yvette D. [D-NY-9]	D · NY		Jul 13, 2017
Rep. Cohen, Steve [D-TN-9]	D · TN		Jul 13, 2017
Rep. Connolly, Gerald E. [D-VA-11]	D · VA		Jul 13, 2017
Rep. Eshoo, Anna G. [D-CA-18]	D · CA		Jul 13, 2017
Rep. Esty, Elizabeth H. [D-CT-5]	D · CT		Jul 13, 2017
Rep. Gallego, Ruben [D-AZ-7]	D · AZ		Jul 13, 2017
Rep. Garamendi, John [D-CA-3]	D · CA		Jul 13, 2017
Rep. Jayapal, Pramila [D-WA-7]	D · WA		Jul 13, 2017
Rep. Keating, William R. [D-MA-9]	D · MA		Jul 13, 2017
Rep. Kennedy, Joseph P., III [D-MA-4]	D · MA		Jul 13, 2017
Rep. Khanna, Ro [D-CA-17]	D · CA		Jul 13, 2017
Rep. Kihuen, Ruben J. [D-NV-4]	D · NV		Jul 13, 2017
Rep. Larson, John B. [D-CT-1]	D · CT		Jul 13, 2017
Rep. Levin, Sander M. [D-MI-9]	D · MI		Jul 13, 2017
Rep. Lowenthal, Alan S. [D-CA-47]	D · CA		Jul 13, 2017
Rep. Lynch, Stephen F. [D-MA-8]	D · MA		Jul 13, 2017
Rep. McGovern, James P. [D-MA-2]	D · MA		Jul 13, 2017
Rep. Moulton, Seth [D-MA-6]	D · MA		Jul 13, 2017
Rep. Nadler, Jerrold [D-NY-10]	D · NY		Jul 13, 2017
Rep. Napolitano, Grace F. [D-CA-32]	D · CA		Jul 13, 2017
Rep. Pallone, Frank, Jr. [D-NJ-6]	D · NJ		Jul 13, 2017
Rep. Peters, Scott H. [D-CA-52]	D · CA		Jul 13, 2017
Rep. Roybal-Allard, Lucille [D-CA-40]	D · CA		Jul 13, 2017
Rep. Ryan, Tim [D-OH-13]	D · OH		Jul 13, 2017
Rep. Sánchez, Linda T. [D-CA-38]	D · CA		Jul 13, 2017
Rep. Shea-Porter, Carol [D-NH-1]	D · NH		Jul 13, 2017
Rep. Sherman, Brad [D-CA-30]	D · CA		Jul 13, 2017
Rep. Swalwell, Eric [D-CA-15]	D · CA		Jul 13, 2017
Rep. Takano, Mark [D-CA-41]	D · CA		Jul 13, 2017
Rep. Thompson, Mike [D-CA-5]	D · CA		Jul 13, 2017
Rep. Tsongas, Niki [D-MA-3]	D · MA		Jul 13, 2017
Rep. Vargas, Juan [D-CA-51]	D · CA		Jul 13, 2017
Rep. Waters, Maxine [D-CA-43]	D · CA		Jul 13, 2017
Rep. Watson Coleman, Bonnie [D-NJ-12]	D · NJ		Jul 13, 2017
Rep. DeSaulnier, Mark [D-CA-11]	D · CA		Feb 2, 2018

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	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 House
- **Jul 13, 2017:** Referred to the House Committee on Ways and Means.