

117TH CONGRESS
2D SESSION

H. R. 7271

To amend the Internal Revenue Code of 1986 to provide the 2022 gas prices rebate to individuals.

IN THE HOUSE OF REPRESENTATIVES

MARCH 29, 2022

Mr. HARDER of California introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to provide the 2022 gas prices rebate to individuals.

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 “Putting Gas Money
5 Back In Your Pocket Act”.

6 **SEC. 2. 2022 GAS PRICES REBATE.**

7 (a) IN GENERAL.—Subchapter B of chapter 65 of the
8 Internal Revenue Code of 1986 is amended by inserting
9 after section 6428B the following new section:

1 **“SEC. 6428C. 2022 GAS PRICES REBATE.**

2 “(a) IN GENERAL.—In the case of an eligible indi-
3 vidual, there shall be allowed as a credit against the tax
4 imposed by subtitle A for the first taxable year beginning
5 in 2022 an amount equal to the 2022 gas prices rebate
6 amount determined for such taxable year.

7 “(b) 2022 GAS PRICES REBATE AMOUNT.—For pur-
8 poses of this section, the term ‘2022 gas prices rebate
9 amount’ means, with respect to any taxpayer for any tax-
10 able year, the sum of—

11 “(1) \$500 (\$1,000 in the case of a joint re-
12 turn), plus

13 “(2) \$500 multiplied by the number of depend-
14 ents of the taxpayer for such taxable year who had
15 attained the age of 16 as of the close of such taxable
16 year.

17 “(c) ELIGIBLE INDIVIDUAL.—For purposes of this
18 section, the term ‘eligible individual’ means any individual
19 other than—

20 “(1) any nonresident alien individual,

21 “(2) any individual who is a dependent of an-
22 other taxpayer for a taxable year beginning in the
23 calendar year in which the individual’s taxable year
24 begins, and

25 “(3) an estate or trust.

26 “(d) DEFINITIONS AND SPECIAL RULES.—

1 “(1) DEPENDENT DEFINED.—For purposes of
2 this section, the term ‘dependent’ has the meaning
3 given such term by section 152.

4 “(2) IDENTIFICATION NUMBER REQUIRE-
5 MENT.—

6 “(A) IN GENERAL.—In the case of a re-
7 turn other than a joint return, the \$500
8 amount in subsection (b)(1) shall be treated as
9 being zero unless the taxpayer includes the
10 valid identification number of the taxpayer on
11 the return of tax for the taxable year.

12 “(B) JOINT RETURNS.—In the case of a
13 joint return, the \$1,000 amount in subsection
14 (b)(1) shall be treated as being—

15 “(i) \$500 if the valid identification
16 number of only 1 spouse is included on the
17 return of tax for the taxable year, and

18 “(ii) zero if the valid identification
19 number of neither spouse is so included.

20 “(C) DEPENDENTS.—A dependent shall
21 not be taken into account under subsection
22 (b)(2) unless the valid identification number of
23 such dependent is included on the return of tax
24 for the taxable year.

25 “(D) VALID IDENTIFICATION NUMBER.—

1 “(i) IN GENERAL.—For purposes of
2 this paragraph, the term ‘valid identifica-
3 tion number’ means a social security num-
4 ber issued to an individual by the Social
5 Security Administration on or before the
6 due date for filing the return for the tax-
7 able year.

8 “(ii) ADOPTION TAXPAYER IDENTI-
9 FICATION NUMBER.—For purposes of sub-
10 paragraph (C), in the case of a dependent
11 who is adopted or placed for adoption, the
12 term ‘valid identification number’ shall in-
13 clude the adoption taxpayer identification
14 number of such dependent.

15 “(E) SPECIAL RULE FOR MEMBERS OF
16 THE ARMED FORCES.—Subparagraph (B) shall
17 not apply in the case where at least 1 spouse
18 was a member of the Armed Forces of the
19 United States at any time during the taxable
20 year and the valid identification number of at
21 least 1 spouse is included on the return of tax
22 for the taxable year.

23 “(F) COORDINATION WITH CERTAIN AD-
24 VANCE PAYMENTS.—In the case of any payment
25 determined pursuant to subsection (f)(6), a

1 valid identification number shall be treated for
2 purposes of this paragraph as included on the
3 taxpayer's return of tax if such valid identifica-
4 tion number is available to the Secretary as de-
5 scribed in such subsection.

6 “(G) MATHEMATICAL OR CLERICAL ERROR
7 AUTHORITY.—Any omission of a correct valid
8 identification number required under this para-
9 graph shall be treated as a mathematical or
10 clerical error for purposes of applying section
11 6213(g)(2) to such omission.

12 “(3) CREDIT TREATED AS REFUNDABLE.—The
13 credit allowed by subsection (a) shall be treated as
14 allowed by subpart C of part IV of subchapter A of
15 chapter 1.

16 “(e) COORDINATION WITH ADVANCE REFUNDS OF
17 CREDIT.—

18 “(1) REDUCTION OF REFUNDABLE CREDIT.—

19 The amount of the credit which would (but for this
20 paragraph) be allowable under subsection (a) shall
21 be reduced (but not below zero) by the aggregate re-
22 funds and credits made or allowed to the taxpayer
23 (or, except as otherwise provided by the Secretary,
24 any dependent of the taxpayer) under subsection (f).
25 Any failure to so reduce the credit shall be treated

1 as arising out of a mathematical or clerical error
2 and assessed according to section 6213(b)(1).

3 “(2) JOINT RETURNS.—Except as otherwise
4 provided by the Secretary, in the case of a refund
5 or credit made or allowed under subsection (f) with
6 respect to a joint return, half of such refund or cred-
7 it shall be treated as having been made or allowed
8 to each individual filing such return.

9 “(f) ADVANCE REFUNDS AND CREDITS.—

10 “(1) IN GENERAL.—Subject to paragraphs (5)
11 and (6), each individual who was an eligible indi-
12 vidual for such individual’s first taxable year begin-
13 ning in 2020 shall be treated as having made a pay-
14 ment against the tax imposed by chapter 1 for such
15 taxable year in an amount equal to the advance re-
16 fund amount for such taxable year.

17 “(2) ADVANCE REFUND AMOUNT.—

18 “(A) IN GENERAL.—For purposes of para-
19 graph (1), the advance refund amount is the
20 amount that would have been allowed as a cred-
21 it under this section for such taxable year if
22 this section (other than subsection (e) and this
23 subsection) had applied to such taxable year.

24 “(B) TREATMENT OF DECEASED INDIVID-
25 UALS.—For purposes of determining the ad-

1 vance refund amount with respect to such tax-
2 able year—

3 “(i) any individual who was deceased
4 before January 1, 2022, shall be treated
5 for purposes of applying subsection (e)(2)
6 in the same manner as if the valid identi-
7 fication number of such person was not in-
8 cluded on the return of tax for such tax-
9 able year (except that subparagraph (E)
10 thereof shall not apply),

11 “(ii) notwithstanding clause (i), in the
12 case of a joint return with respect to which
13 only spouse is deceased before January 1,
14 2022, such deceased spouse was a member
15 of the Armed Forces of the United States
16 at any time during the taxable year, and
17 the valid identification number of such de-
18 ceased spouse is included on the return of
19 tax for the taxable year, the valid identi-
20 fication number of 1 (and only 1) spouse
21 shall be treated as included on the return
22 of tax for the taxable year for purposes of
23 applying subsection (e)(2)(B) with respect
24 to such joint return, and

1 “(iii) no amount shall be determined
2 under subsection (d)(2) with respect to any
3 dependent of the taxpayer if the taxpayer
4 (both spouses in the case of a joint return)
5 was deceased before January 1, 2022.

6 “(3) TIMING AND MANNER OF PAYMENTS.—
7 The Secretary shall, subject to the provisions of this
8 title and consistent with rules similar to the rules of
9 subparagraphs (B) and (C) of section 6428A(f)(3),
10 refund or credit any overpayment attributable to this
11 subsection as rapidly as possible, consistent with a
12 rapid effort to make payments attributable to such
13 overpayments electronically if appropriate. No re-
14 fund or credit shall be made or allowed under this
15 subsection after December 31, 2022.

16 “(4) NO INTEREST.—No interest shall be al-
17 lowed on any overpayment attributable to this sub-
18 section.

19 “(5) APPLICATION TO INDIVIDUALS WHO HAVE
20 FILED A RETURN OF TAX FOR 2021.—

21 “(A) APPLICATION TO 2021 RETURNS
22 FILED AT TIME OF INITIAL DETERMINATION.—
23 If, at the time of any determination made pur-
24 suant to paragraph (3), the individual referred
25 to in paragraph (1) has filed a return of tax for

1 the individual's first taxable year beginning in
2 2021, paragraph (1) shall be applied with re-
3 spect to such individual by substituting '2021'
4 for '2020'.

5 “(B) ADDITIONAL PAYMENT.—

6 “(i) IN GENERAL.—In the case of any
7 individual who files, before the additional
8 payment determination date, a return of
9 tax for such individual's first taxable year
10 beginning in 2021, the Secretary shall
11 make a payment (in addition to any pay-
12 ment made under paragraph (1)) to such
13 individual equal to the excess (if any) of—

14 “(I) the amount which would be
15 determined under paragraph (1)
16 (after the application of subparagraph
17 (A)) by applying paragraph (1) as of
18 the additional payment determination
19 date, over

20 “(II) the amount of any payment
21 made with respect to such individual
22 under paragraph (1).

23 “(ii) ADDITIONAL PAYMENT DETER-
24 MINATION DATE.—The term 'additional

1 payment determination date’ means the
2 earlier of—

3 “(I) the date which is 90 days
4 after the 2021 calendar year filing
5 deadline, or

6 “(II) September 1, 2022.

7 “(iii) 2021 CALENDAR YEAR FILING
8 DEADLINE.—The term ‘2021 calendar year
9 filing deadline’ means the date specified in
10 section 6072(a) with respect to returns for
11 calendar year 2021. Such date shall be de-
12 termined after taking into account any pe-
13 riod disregarded under section 7508A if
14 such disregard applies to substantially all
15 returns for calendar year 2021 to which
16 section 6072(a) applies.

17 “(6) APPLICATION TO CERTAIN INDIVIDUALS
18 WHO HAVE NOT FILED A RETURN OF TAX FOR 2020
19 OR 2021 AT TIME OF DETERMINATION.—In the case
20 of any individual who, at the time of any determina-
21 tion made pursuant to paragraph (3), has filed a tax
22 return for neither the year described in paragraph
23 (1) nor for the year described in paragraph (5)(A),
24 the Secretary shall, consistent with rules similar to
25 the rules of section 6428A(f)(5)(H)(i), apply para-

1 graph (1) on the basis of information available to
2 the Secretary and shall, on the basis of such infor-
3 mation, determine the advance refund amount with
4 respect to such individual.

5 “(7) SPECIAL RULE RELATED TO TIME OF FIL-
6 ING RETURN.—Solely for purposes of this sub-
7 section, a return of tax shall not be treated as filed
8 until such return has been processed by the Internal
9 Revenue Service.

10 “(8) RESTRICTION ON USE OF CERTAIN PRE-
11 VIOUSLY ISSUED PREPAID DEBIT CARDS.—Payments
12 made by the Secretary to individuals under this sec-
13 tion shall not be in the form of an increase in the
14 balance of any previously issued prepaid debit card
15 if, as of the time of the issuance of such card, such
16 card was issued solely for purposes of making pay-
17 ments under section 6428, 6428A, or 6428B.

18 “(g) REGULATIONS.—The Secretary shall prescribe
19 such regulations or other guidance as may be necessary
20 or appropriate to carry out the purposes of this section,
21 including—

22 “(1) regulations or other guidance providing
23 taxpayers the opportunity to provide the Secretary
24 information sufficient to allow the Secretary to make
25 payments to such taxpayers under subsection (f) (in-

1 including the determination of the amount of such
2 payment) if such information is not otherwise avail-
3 able to the Secretary, and

4 “(2) regulations or other guidance to ensure to
5 the maximum extent administratively practicable
6 that, in determining the amount of any credit under
7 subsection (a) and any credit or refund under sub-
8 section (f), an individual is not taken into account
9 more than once, including by different taxpayers and
10 including by reason of a change in joint return sta-
11 tus or dependent status between the taxable year for
12 which an advance refund amount is determined and
13 the taxable year for which a credit under subsection
14 (a) is determined.

15 “(h) OUTREACH.—The Secretary shall carry out a
16 robust and comprehensive outreach program to ensure
17 that all taxpayers described in subsection (g)(1) learn of
18 their eligibility for the advance refunds and credits under
19 subsection (f); are advised of the opportunity to receive
20 such advance refunds and credits as provided under sub-
21 section (g)(1); and are provided assistance in applying for
22 such advance refunds and credits.”.

23 (b) TREATMENT OF CERTAIN POSSESSIONS.—

24 (1) PAYMENTS TO POSSESSIONS WITH MIRROR
25 CODE TAX SYSTEMS.—The Secretary of the Treas-

1 ury shall pay to each possession of the United States
2 which has a mirror code tax system amounts equal
3 to the loss (if any) to that possession by reason of
4 the amendments made by this section. Such
5 amounts shall be determined by the Secretary of the
6 Treasury based on information provided by the gov-
7 ernment of the respective possession.

8 (2) PAYMENTS TO OTHER POSSESSIONS.—The
9 Secretary of the Treasury shall pay to each posses-
10 sion of the United States which does not have a mir-
11 ror code tax system amounts estimated by the Sec-
12 retary of the Treasury as being equal to the aggre-
13 gate benefits (if any) that would have been provided
14 to residents of such possession by reason of the
15 amendments made by this section if a mirror code
16 tax system had been in effect in such possession.
17 The preceding sentence shall not apply unless the re-
18 spective possession has a plan, which has been ap-
19 proved by the Secretary of the Treasury, under
20 which such possession will promptly distribute such
21 payments to its residents.

22 (3) INCLUSION OF ADMINISTRATIVE EX-
23 PENSES.—The Secretary of the Treasury shall pay
24 to each possession of the United States to which the

1 Secretary makes a payment under paragraph (1) or
2 (2) an amount equal to the lesser of—

3 (A) the increase (if any) of the administra-
4 tive expenses of such possession—

5 (i) in the case of a possession de-
6 scribed in paragraph (1), by reason of the
7 amendments made by this section, and

8 (ii) in the case of a possession de-
9 scribed in paragraph (2), by reason of car-
10 rying out the plan described in such para-
11 graph, or

12 (B) \$500,000 (\$10,000,000 in the case of
13 Puerto Rico).

14 The amount described in subparagraph (A) shall be
15 determined by the Secretary of the Treasury based
16 on information provided by the government of the
17 respective possession.

18 (4) COORDINATION WITH CREDIT ALLOWED
19 AGAINST UNITED STATES INCOME TAXES.—No cred-
20 it shall be allowed against United States income
21 taxes under section 6428C of the Internal Revenue
22 Code of 1986 (as added by this section), nor shall
23 any credit or refund be made or allowed under sub-
24 section (f) of such section, to any person—

1 (A) to whom a credit is allowed against
2 taxes imposed by the possession by reason of
3 the amendments made by this section, or

4 (B) who is eligible for a payment under a
5 plan described in paragraph (2).

6 (5) MIRROR CODE TAX SYSTEM.—For purposes
7 of this subsection, the term “mirror code tax sys-
8 tem” means, with respect to any possession of the
9 United States, the income tax system of such posses-
10 sion if the income tax liability of the residents of
11 such possession under such system is determined by
12 reference to the income tax laws of the United
13 States as if such possession were the United States.

14 (6) TREATMENT OF PAYMENTS.—For purposes
15 of section 1324 of title 31, United States Code, the
16 payments under this subsection shall be treated in
17 the same manner as a refund due from a credit pro-
18 vision referred to in subsection (b)(2) of such sec-
19 tion.

20 (c) ADMINISTRATIVE PROVISIONS.—

21 (1) DEFINITION OF DEFICIENCY.—Section
22 6211(b)(4)(A) of the Internal Revenue Code of 1986
23 is amended by striking “and 6428B” and inserting
24 “6428B, and 6428C”.

1 (2) EXCEPTION FROM REDUCTION OR OFF-
 2 SET.—Any refund payable by reason of section
 3 6428C(f) of the Internal Revenue Code of 1986 (as
 4 added by this section), or any such refund payable
 5 by reason of subsection (b) of this section, shall not
 6 be—

7 (A) subject to reduction or offset pursuant
 8 to subsection (c), (d), (e), or (f) of section 6402
 9 of the Internal Revenue Code of 1986 or any
 10 similar authority permitting offset, or

11 (B) reduced or offset by other assessed
 12 Federal taxes that would otherwise be subject
 13 to levy or collection.

14 (3) CONFORMING AMENDMENTS.—

15 (A) Paragraph (2) of section 1324(b) of
 16 title 31, United States Code, is amended by in-
 17 serting “6428C,” after “6428B,”.

18 (B) The table of sections for subchapter B
 19 of chapter 65 of the Internal Revenue Code of
 20 1986 is amended by inserting after the item re-
 21 lating to section 6428A the following new item:

“Sec. 6428C. 2022 gas prices rebate.”.

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