

117TH CONGRESS  
1ST SESSION

# H. R. 6051

To amend the Internal Revenue Code of 1986 to establish a refundable tax credit to increase the take-home pay of American workers and enhance their financial stability, and for other purposes.

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## IN THE HOUSE OF REPRESENTATIVES

NOVEMBER 18, 2021

Ms. TLAIB (for herself, Mr. GARCÍA of Illinois, Ms. OCASIO-CORTEZ, Ms. PRESSLEY, Ms. NORTON, Ms. VELÁZQUEZ, Mr. MFUME, Ms. JACKSON LEE, Mr. BOWMAN, Mr. POCAN, Mrs. CAROLYN B. MALONEY of New York, Ms. LEE of California, Mrs. DINGELL, and Ms. CLARKE of New York) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to establish a refundable tax credit to increase the take-home pay of American workers and enhance their financial stability, and for other purposes.

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 “Building Our Opportu-  
5 nities to Survive and Thrive Act of 2021” or the “BOOST  
6 Act of 2021”.

1 **SEC. 2. ESTABLISHMENT OF MIDDLE CLASS TAX CREDIT.**

2 (a) IN GENERAL.—Subpart C of part IV of sub-  
3 chapter A of chapter 1 of the Internal Revenue Code of  
4 1986 is amended by inserting after section 36 the fol-  
5 lowing new section:

6 **“SEC. 36A. MIDDLE CLASS TAX CREDIT.**

7 “(a) ALLOWANCE OF CREDIT.—

8 “(1) IN GENERAL.—In the case of an eligible  
9 individual, there shall be allowed as a credit against  
10 the tax imposed by this subtitle for the taxable year  
11 an amount equal to \$3,000.

12 “(2) PHASEOUT OF CREDIT.—The amount of  
13 the credit allowable to the taxpayer under paragraph  
14 (1) for the taxable year shall be reduced (but not  
15 below zero) by an amount which bears the same  
16 ratio to the amount of the credit determined under  
17 such paragraph as—

18 “(A) the amount (not less than zero) equal  
19 to the adjusted gross income of the taxpayer for  
20 the preceding taxable year minus \$30,000,  
21 bears to

22 “(B) \$20,000.

23 “(3) JOINT RETURNS.—

24 “(A) IN GENERAL.—For purposes of deter-  
25 mining the amount of the credit allowed under  
26 this section for any taxable year, if a joint re-

1 turn was filed for the preceding taxable year by  
2 an eligible individual and such individual's  
3 spouse, each of the dollar amounts under para-  
4 graphs (1) and (2) shall be doubled.

5 “(B) MARRIED INDIVIDUALS.—For pur-  
6 poses of determining the amount of the credit  
7 allowed under this section for any taxable year,  
8 if an individual was married during the pre-  
9 ceding taxable year (within the meaning of sec-  
10 tion 7703), this section shall apply only if a  
11 joint return was filed for the preceding taxable  
12 year under section 6013.

13 “(4) HEAD OF HOUSEHOLD.—For purposes of  
14 determining the amount of the credit allowed under  
15 this section for any taxable year, if a taxpayer filed  
16 a return as a head of household for the preceding  
17 taxable year, the reduction of the credit allowable to  
18 the taxpayer under paragraph (1) shall be deter-  
19 mined under paragraph (2) by substituting  
20 ‘\$80,000’ for ‘\$30,000’ in subparagraph (A) thereof.

21 “(5) INFLATION ADJUSTMENTS.—

22 “(A) IN GENERAL.—In the case of any  
23 taxable year after 2021, each of the dollar  
24 amounts under paragraphs (1), (2), and (4)  
25 shall be increased by an amount equal to—

1 “(i) such dollar amount, multiplied by

2 “(ii) the cost-of-living adjustment de-  
3 termined under section 1(f)(3) for the cal-  
4 endar year in which the taxable year be-  
5 gins, determined by substituting ‘calendar  
6 year 2020’ for ‘calendar year 2016’ in sub-  
7 paragraph (A)(ii) thereof.

8 “(B) ROUNDING.—If any increase deter-  
9 mined under subparagraph (A) is not a multiple  
10 of \$50, such increase shall be rounded to the  
11 nearest multiple of \$50.

12 “(b) ELIGIBLE INDIVIDUAL.—For purposes of deter-  
13 mining the credit allowed under this section for any tax-  
14 able year—

15 “(1) IN GENERAL.—The term ‘eligible indi-  
16 vidual’ means an individual—

17 “(A) who attained 18 years of age before  
18 the close of the preceding taxable year,

19 “(B) whose principal place of abode was in  
20 the United States for more than one-half of the  
21 preceding taxable year,

22 “(C) who was not a dependent for whom a  
23 deduction is allowable under section 151 to an-  
24 other taxpayer for any taxable year beginning

1 in the same calendar year as the preceding tax-  
2 able year, and

3 “(D) who did not claim the benefits of sec-  
4 tion 911 for the preceding taxable year.

5 “(2) LIMITATION ON ELIGIBILITY OF NON-  
6 RESIDENT ALIENS.—The term ‘eligible individual’  
7 shall not include any individual who is a nonresident  
8 alien individual for any portion of the preceding tax-  
9 able year, unless such individual is treated for such  
10 taxable year as a resident of the United States for  
11 purposes of this chapter by reason of an election  
12 under subsection (g) or (h) of section 6013.

13 “(3) IDENTIFICATION NUMBER REQUIRE-  
14 MENT.—No credit shall be allowed under this section  
15 to an eligible individual who does not include on the  
16 return of tax for the taxable year—

17 “(A) such individual’s taxpayer identifica-  
18 tion number, and

19 “(B) if the individual was married during  
20 the preceding taxable year (within the meaning  
21 of section 7703), the taxpayer identification  
22 number of such individual’s spouse.

23 “(4) TREATMENT OF MILITARY PERSONNEL  
24 STATIONED OUTSIDE OF THE UNITED STATES.—For  
25 purposes of subparagraph (A)(ii), the principal place

1 of abode of a member of the Armed Forces of the  
2 United States shall be treated as in the United  
3 States during any period during which such member  
4 is stationed outside the United States while serving  
5 on extended active duty with the Armed Forces of  
6 the United States. For purposes of the preceding  
7 sentence, the term ‘extended active duty’ means any  
8 period of active duty pursuant to a call or order to  
9 such duty for a period in excess of 90 days or for  
10 an indefinite period.

11 “(c) TAXABLE YEAR MUST BE FULL TAXABLE  
12 YEAR.—Except in the case of a taxable year closed by rea-  
13 son of the death of the taxpayer, no credit shall be allow-  
14 able under this section in the case of a taxable year cov-  
15 ering a period of less than 12 months.

16 “(d) RESTRICTIONS ON TAXPAYER WHO IMPROP-  
17 ERLY CLAIMED CREDIT IN PRIOR YEAR.—Rules similar  
18 to the rules of section 32(k) shall apply for purposes of  
19 this section.

20 “(e) RECONCILIATION OF CREDIT AND ADVANCE  
21 PAYMENTS.—The amount of the credit allowed under this  
22 section for any taxable year shall be reduced (but not  
23 below zero) by the aggregate amount of any advance pay-  
24 ments of such credit under section 7527B for such taxable  
25 year.”.

1 (b) ADVANCE PAYMENT OF MIDDLE CLASS TAX  
2 CREDIT.—

3 (1) IN GENERAL.—Chapter 77 of the Internal  
4 Revenue Code of 1986 is amended by inserting after  
5 section 7527A the following new section:

6 **“SEC. 7527B. ADVANCE PAYMENT OF MIDDLE CLASS TAX**  
7 **CREDIT.**

8 “(a) IN GENERAL.—Not later than 6 months after  
9 the date of the enactment of the Building Our Opportuni-  
10 ties to Survive and Thrive Act of 2021, the Secretary shall  
11 establish a program for making advance payments of the  
12 credit allowed under section 36A on a monthly basis (de-  
13 termined without regard to subsection (f) of such section)  
14 to any taxpayer who—

15 “(1) the Secretary has determined will be al-  
16 lowed such credit for the taxable year, and

17 “(2) has made an election under subsection (c).

18 “(b) AMOUNT OF ADVANCE PAYMENT.—

19 “(1) IN GENERAL.—For purposes of subsection  
20 (a), the amount of the monthly advance payment of  
21 the credit provided to a taxpayer during the applica-  
22 ble period shall be equal to the lesser of—

23 “(A) an amount equal to—

24 “(i) the amount of the credit which  
25 the Secretary has determined will be al-

1                   lowed to such taxpayer under section 36A  
2                   for the taxable year ending in such applica-  
3                   ble period, divided by

4                   “(ii) 12, or

5                   “(B) such other amount as is elected by  
6                   the taxpayer.

7                   “(2) APPLICABLE PERIOD.—For purposes of  
8                   this section, the term ‘applicable period’ means the  
9                   12-month period from the month of July of the tax-  
10                  able year through the month of June of the subse-  
11                  quent taxable year.

12                  “(c) ELECTION OF ADVANCE PAYMENT.—A taxpayer  
13                  may elect to receive an advance payment of the credit al-  
14                  lowed under section 36A for any taxable year by including  
15                  such election on a timely filed return for the preceding  
16                  taxable year.

17                  “(d) INTERNAL REVENUE SERVICE NOTIFICA-  
18                  TION.—The Internal Revenue Service shall take such  
19                  steps as may be appropriate to ensure that taxpayers who  
20                  are eligible to receive the credit under section 36A are  
21                  aware of the availability of the advance payment of such  
22                  credit under this section.

23                  “(e) AUTHORITY.—The Secretary may prescribe such  
24                  regulations or other guidance as may be appropriate or  
25                  necessary for the purposes of carrying out this section.”.



1       (c) INCOME DISREGARD.—Any credit or refund al-  
2       lowed or made to any individual by reason of section 36A  
3       of the Internal Revenue Code of 1986 (as added by this  
4       section) shall not be taken into account as income and  
5       shall not be taken into account as resources for purposes  
6       of determining the eligibility of such individual or any  
7       other individual for benefits or assistance, or the amount  
8       or extent of benefits or assistance, under any Federal pro-  
9       gram or under any State or local program financed in  
10      whole or in part with Federal funds.

11      (d) CONFORMING AMENDMENTS.—

12           (1) Section 6211(b)(4)(A) of the Internal Rev-  
13      enue Code of 1986 is amended by inserting “36A,”  
14      after “36,”.

15           (2) Section 6213(g)(2) of such Code is amend-  
16      ed—

17           (A) in subparagraph (F), by inserting “or  
18      section 36A” after “credit”),

19           (B) in subparagraph (G), by inserting “or  
20      36A” after “section 32”,

21           (C) by striking subparagraph (K) and in-  
22      serting the following:

23           “(K) an omission of information required  
24      by section 32(k)(2) or 36(e) or an entry on the  
25      return claiming—

1 “(i) the credit under section 32 for a  
 2 taxable year for which the credit is dis-  
 3 allowed under subsection (k)(1) thereof, or

4 “(ii) the credit under section 36A for  
 5 a taxable year for which the credit is dis-  
 6 allowed under subsection (d) thereof,”; and

7 (D) in subparagraph (L), by inserting  
 8 “36A,” after “32,”.

9 (3) The table of sections for subpart C of part  
 10 IV of subchapter A of chapter 1 of such Code is  
 11 amended by inserting after the item relating to sec-  
 12 tion 36 the following new item:

“Sec. 36A. Middle class tax credit.”.

13 (4) The table of sections for chapter 77 of such  
 14 Code is amended by inserting after the item relating  
 15 to section 7527A the following:

“Sec. 7527B. Advance payment of middle class tax credit.”.

16 (e) EFFECTIVE DATE.—The amendments made by  
 17 this section shall apply to taxable years beginning after  
 18 December 31, 2020.

19 **SEC. 3. SENSE OF THE HOUSE OF REPRESENTATIVES.**

20 It is the sense of the House of Representatives that  
 21 the costs of carrying out this Act and the amendments  
 22 made by this Act should be fully offset through—

23 (1) the repeal of Public Law 115–97, with the  
 24 exception of any provisions or amendments under

1       such Public Law that provide relief to taxpayers  
2       with less than \$100,000 in annual income; and

3               (2) a fee, in such amount as is determined ap-  
4       propriate by the Secretary of the Treasury for pur-  
5       poses of offsetting the costs of carrying out this Act  
6       and the amendments made by this Act, to be as-  
7       sessed on any financial institution that has total  
8       consolidated assets of more than \$50,000,000,000.

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