

116TH CONGRESS  
1ST SESSION

**S.** \_\_\_\_\_

To permit legally married same-sex couples to amend their filing status  
for tax returns outside the statute of limitations.

---

IN THE SENATE OF THE UNITED STATES

---

Ms. WARREN introduced the following bill; which was read twice and referred  
to the Committee on \_\_\_\_\_

---

## **A BILL**

To permit legally married same-sex couples to amend their  
filing status for tax returns outside the statute of limitations.

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 “Refund Equality Act  
5 of 2019”.

6 **SEC. 2. EXTENSION OF PERIOD OF LIMITATION FOR CER-**  
7 **TAIN LEGALLY MARRIED COUPLES.**

8       (a) IN GENERAL.—In the case of an individual first  
9 treated as married for purposes of the Internal Revenue

1 Code of 1986 by the application of the holdings of Rev-  
2 enue Ruling 2013-17—

3 (1) if such individual filed a separate return for  
4 a taxable year ending before September 16, 2013,  
5 for which a joint return could have been made by  
6 the individual and the individual's spouse but for the  
7 fact that such holdings were not effective at the time  
8 of filing, the time prescribed by section  
9 6013(b)(2)(A) for filing a joint return after filing a  
10 separate return shall not expire before the date pre-  
11 scribed by law (including extensions) for filing the  
12 return of tax for the taxable year that includes the  
13 date of the enactment of this Act, and

14 (2) in the case of a joint return filed pursuant  
15 to paragraph (1)—

16 (A) the period of limitation prescribed by  
17 section 6511(a) of such Code for any such tax-  
18 able year shall be extended until the date pre-  
19 scribed by law (including extensions) for filing  
20 the return of tax for the taxable year that in-  
21 cludes the date of the enactment of this Act,  
22 and

23 (B) section 6511(b)(2) shall not apply to  
24 any claim of credit or refund with respect to  
25 such return.

1           (b) AMENDMENTS, ETC. RESTRICTED TO CHANGE IN  
2 MARITAL STATUS.—Subsection (a) shall apply only with  
3 respect to amendments to the return of tax, and claims  
4 for credit or refund, relating to a change in the marital  
5 status for purposes of the Internal Revenue Code of 1986  
6 of the individual.