

119TH 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 2025”.

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 return (other than  
4 a joint return) for a taxable year ending before Sep-  
5 tember 16, 2013, for which a joint return could have  
6 been made by the individual and the individual’s  
7 spouse but for the fact that such holdings were not  
8 effective at the time of filing, such return shall be  
9 treated as a separate return within the meaning of  
10 section 6013(b) of such Code and the time pre-  
11 scribed by section 6013(b)(2)(A) for filing a joint re-  
12 turn after filing a separate return shall not expire  
13 before the date prescribed by law (including exten-  
14 sions) for filing the return of tax for the taxable  
15 year that includes the date of the enactment of this  
16 Act; and

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

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

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

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