

119TH CONGRESS
1ST SESSION

S. 2197

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

JUNE 26 (legislative day, JUNE 24), 2025

Ms. WARREN (for herself, Ms. COLLINS, Mr. BENNET, Ms. BLUNT ROCH-
ESTER, Ms. CANTWELL, Mr. COONS, Ms. DUCKWORTH, Mrs. GILLI-
BRAND, Mr. HICKENLOOPER, Mr. KAINE, Mr. KELLY, Mr. MARKEY, Mr.
MERKLEY, Mr. PADILLA, Mr. REED, Mrs. SHAHEEN, Ms. SMITH, Ms.
SLOTKIN, Mr. VAN HOLLEN, Mr. WYDEN, Ms. CORTEZ MASTO, Mr.
BOOKER, Mr. HEINRICH, Mr. KING, Mr. KIM, Mrs. MURRAY, Ms.
ROSEN, Mr. FETTERMAN, Mr. WHITEHOUSE, Ms. ALSOBROOKS, Ms.
BALDWIN, Mr. GALLEG0, Mr. LUJÁN, Mr. SANDERS, Mr. WARNER, Mr.
BLUMENTHAL, Mr. SCHIFF, Mr. WELCH, Mr. DURBIN, Ms. HIRONO, Mr.
PETERS, Mr. SCHUMER, Ms. KLOBUCHAR, Mr. SCHATZ, and Mr. MUR-
PHY) introduced the following bill; which was read twice and referred to
the Committee on Finance

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”.

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

3 (a) IN GENERAL.—In the case of an individual first
4 treated as married for purposes of the Internal Revenue
5 Code of 1986 by the application of the holdings of Rev-
6 enue Ruling 2013–17—

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

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

23 (A) the period of limitation prescribed by
24 section 6511(a) of such Code for any such tax-
25 able year shall be extended until the date pre-
26 scribed by law (including extensions) for filing

1 the return of tax for the taxable year that in-
2 cludes the date of the enactment of this Act;
3 and

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

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

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