

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.