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(Original Signature of Member)

119TH CONGRESS  
1ST SESSION

# H. R. 1155

To amend the Internal Revenue Code of 1986 to allow taxpayers to elect to receive certain replacement refunds electronically.

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## IN THE HOUSE OF REPRESENTATIVES

Ms. MALLIOTAKIS introduced the following bill; which was referred to the Committee on \_\_\_\_\_

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## A BILL

To amend the Internal Revenue Code of 1986 to allow taxpayers to elect to receive certain replacement refunds electronically.

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 “Recovery of Stolen  
5 Checks Act”.

1 **SEC. 2. ELECTION TO RECEIVE CERTAIN REPLACEMENT**  
2 **REFUNDS ELECTRONICALLY.**

3 (a) **IN GENERAL.**—Section 6402 of the Internal Rev-  
4 enue Code of 1986 is amended by adding at the end the  
5 following new subsection:

6 “(o) **ELECTION TO RECEIVE CERTAIN REPLACE-**  
7 **MENT REFUNDS BY DIRECT DEPOSIT.**—Not later than  
8 the date which is 6 months after the date of the enactment  
9 of this subsection, the Secretary shall prescribe regula-  
10 tions to establish procedures to allow for taxpayers, which  
11 are otherwise eligible to receive an amount by paper check  
12 in replacement of a lost or stolen paper check which was  
13 previously sent by the Secretary as a refund of an overpay-  
14 ment of tax, to elect to receive such amount by direct de-  
15 posit in lieu of receiving such replacement paper check.”.

16 (b) **EFFECTIVE DATE.**—The amendment made by  
17 this subsection shall take effect on the date of the enact-  
18 ment of this Act.