



HOUSE COMMITTEE ON WAYS & MEANS

CHAIRMAN RICHARD E. NEAL

PROMOTING RESPECT FOR INDIVIDUALS' DIGNITY AND EQUALITY (PRIDE) ACT OF 2019 SECTION-BY-SECTION

Section 1. Short title. This section contains the short title, the “Promoting Respect for Individuals’ Dignity and Equality (PRIDE) Act of 2019.”

Section 2. Extension of period of limitation for certain legally married couples. Prior to the Supreme Court’s decision in *United States v. Windsor*, section 3 of the Defense of Marriage Act (DOMA) prohibited the IRS from recognizing same-sex marriages. In *Windsor*, the Supreme Court held that section 3 of DOMA was unconstitutional because it violated principles of equal protection. Following the *Windsor* decision, the IRS released guidance that allowed taxpayers to amend their returns with respect to their marital status, but only generally back to 2010. Thus, taxpayers lawfully married under state law before 2010 could not claim the benefits of federal recognition of same-sex marriage for pre-2010 years. Under this section, lawfully married same-sex couples can file claims for credits and refunds related to a change in marital status back to their year of marriage, which in some cases is as early as 2004.

Section 3. Rules relating to all legally married couples and to the gender of spouses. This section would amend the tax code so that provisions that apply to married couples use gender-neutral language (for instance, by changing terms such as “husband and wife” to “any married couple”). These changes are meant to modernize the tax code and affirm the dignity of all married couples, including LGBTQ+ couples.