

119TH CONGRESS
1ST SESSION

H. R. 1155

IN THE SENATE OF THE UNITED STATES

APRIL 1 (legislative day, MARCH 31), 2025

Received; read twice and referred to the Committee on Finance

AN ACT

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,*

1 **SECTION 1. SHORT TITLE.**

2 This Act may be cited as the “Recovery of Stolen
3 Checks Act”.

4 **SEC. 2. ELECTION TO RECEIVE CERTAIN REPLACEMENT**
5 **REFUNDS ELECTRONICALLY.**

6 (a) IN GENERAL.—Section 6402 of the Internal Rev-
7 enue Code of 1986 is amended by adding at the end the
8 following new subsection:

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

1 (b) EFFECTIVE DATE.—The amendment made by
2 this section shall take effect on the date of the enactment
3 of this Act.

Passed the House of Representatives March 31,
2025.

Attest: KEVIN F. MCCUMBER,
Clerk.