

112TH CONGRESS  
1ST SESSION

# H. R. 2590

To ensure that seniors, veterans, and people with disabilities who receive Social Security and certain other Federal benefits, as well as Federal, State, and local government retirees, receive a one-time \$250 payment due to there being no cost-of-living adjustment in 2011.

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## IN THE HOUSE OF REPRESENTATIVES

JULY 19, 2011

Mr. CROWLEY (for himself, Ms. BROWN of Florida, Mr. CONYERS, Mr. DEFazio, Mr. FARR, Mr. HIGGINS, Mr. JACKSON of Illinois, Mr. LEWIS of Georgia, Mr. LIPINSKI, Mr. RAHALL, Mr. REYES, Ms. SEWELL, Mr. TOWNS, Mr. WU, Mr. DEUTCH, Mr. THOMPSON of Mississippi, Mr. PASCRELL, Mr. MCGOVERN, and Mr. FILNER) introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committees on Transportation and Infrastructure and Veterans' Affairs, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

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## A BILL

To ensure that seniors, veterans, and people with disabilities who receive Social Security and certain other Federal benefits, as well as Federal, State, and local government retirees, receive a one-time \$250 payment due to there being no cost-of-living adjustment in 2011.

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 “Seniors Protection Act  
3 of 2011”.

4 **SEC. 2. PAYMENT IN LIEU OF A COST-OF-LIVING ADJUST-**  
5                   **MENT TO RECIPIENTS OF SOCIAL SECURITY,**  
6                   **SUPPLEMENTAL SECURITY INCOME, RAIL-**  
7                   **ROAD RETIREMENT BENEFITS, AND VET-**  
8                   **ERANS DISABILITY COMPENSATION OR PEN-**  
9                   **SION BENEFITS.**

10       (a) **AUTHORITY TO MAKE PAYMENTS.—**

11               (1) **ELIGIBILITY.—**

12                   (A) **IN GENERAL.—**Subject to paragraph  
13                   (5)(B), the Secretary of the Treasury shall dis-  
14                   burse a \$250 payment to each individual who,  
15                   for any month during the 3-month period end-  
16                   ing with the month which ends prior to the  
17                   month that includes the date of the enactment  
18                   of this Act, is entitled to a benefit payment de-  
19                   scribed in clause (i), (ii), or (iii) of subpara-  
20                   graph (B) or is eligible for a SSI cash benefit  
21                   described in subparagraph (C). In the case of  
22                   an individual who is eligible for a payment  
23                   under this subparagraph by reason of entitle-  
24                   ment to a benefit described in subparagraph  
25                   (B)(i), no such payment shall be made to such  
26                   individual unless such individual was paid a

1 benefit described in such subparagraph (B)(i)  
2 for any month in the 12-month period ending  
3 with the month which ends prior to the month  
4 that includes the date of the enactment of this  
5 Act.

6 (B) BENEFIT PAYMENT DESCRIBED.—For  
7 purposes of subparagraph (A):

8 (i) TITLE II BENEFIT.—A benefit pay-  
9 ment described in this clause is a monthly  
10 insurance benefit payable (without regard  
11 to sections 202(j)(1) and 223(b) of the So-  
12 cial Security Act (42 U.S.C. 402(j)(1),  
13 423(b))) under—

14 (I) section 202(a) of such Act  
15 (42 U.S.C. 402(a));

16 (II) section 202(b) of such Act  
17 (42 U.S.C. 402(b));

18 (III) section 202(c) of such Act  
19 (42 U.S.C. 402(c));

20 (IV) section 202(d)(1)(B)(ii) of  
21 such Act (42 U.S.C.  
22 402(d)(1)(B)(ii));

23 (V) section 202(e) of such Act  
24 (42 U.S.C. 402(e));

1 (VI) section 202(f) of such Act  
2 (42 U.S.C. 402(f));

3 (VII) section 202(g) of such Act  
4 (42 U.S.C. 402(g));

5 (VIII) section 202(h) of such Act  
6 (42 U.S.C. 402(h));

7 (IX) section 223(a) of such Act  
8 (42 U.S.C. 423(a));

9 (X) section 227 of such Act (42  
10 U.S.C. 427); or

11 (XI) section 228 of such Act (42  
12 U.S.C. 428).

13 (ii) RAILROAD RETIREMENT BEN-  
14 EFIT.—A benefit payment described in this  
15 clause is a monthly annuity or pension  
16 payment payable (without regard to section  
17 5(a)(ii) of the Railroad Retirement Act of  
18 1974 (45 U.S.C. 231d(a)(ii))) under—

19 (I) section 2(a)(1) of such Act  
20 (45 U.S.C. 231a(a)(1));

21 (II) section 2(c) of such Act (45  
22 U.S.C. 231a(c));

23 (III) section 2(d)(1)(i) of such  
24 Act (45 U.S.C. 231a(d)(1)(i));

1 (IV) section 2(d)(1)(ii) of such  
2 Act (45 U.S.C. 231a(d)(1)(ii));

3 (V) section 2(d)(1)(iii)(C) of such  
4 Act to an adult disabled child (45  
5 U.S.C. 231a(d)(1)(iii)(C));

6 (VI) section 2(d)(1)(iv) of such  
7 Act (45 U.S.C. 231a(d)(1)(iv));

8 (VII) section 2(d)(1)(v) of such  
9 Act (45 U.S.C. 231a(d)(1)(v)); or

10 (VIII) section 7(b)(2) of such Act  
11 (45 U.S.C. 231f(b)(2)) with respect to  
12 any of the benefit payments described  
13 in clause (i) of this subparagraph.

14 (iii) VETERANS BENEFIT.—A benefit  
15 payment described in this clause is a com-  
16 pensation or pension payment payable  
17 under—

18 (I) section 1110, 1117, 1121,  
19 1131, 1141, or 1151 of title 38,  
20 United States Code;

21 (II) section 1310, 1312, 1313,  
22 1315, 1316, or 1318 of title 38,  
23 United States Code;

1 (III) section 1513, 1521, 1533,  
2 1536, 1537, 1541, 1542, or 1562 of  
3 title 38, United States Code; or  
4 (IV) section 1805, 1815, or 1821  
5 of title 38, United States Code,  
6 to a veteran, surviving spouse, child, or  
7 parent as described in paragraph (2), (3),  
8 (4)(A)(ii), or (5) of section 101, title 38,  
9 United States Code, who received that ben-  
10 efit during any month within the 3-month  
11 period ending with the month which ends  
12 prior to the month that includes the date  
13 of the enactment of this Act.

14 (C) SSI CASH BENEFIT DESCRIBED.—A  
15 SSI cash benefit described in this subparagraph  
16 is a cash benefit payable under section 1611  
17 (other than under subsection (e)(1)(B) of such  
18 section) or 1619(a) of the Social Security Act  
19 (42 U.S.C. 1382, 1382h).

20 (2) REQUIREMENT.—A payment shall be made  
21 under paragraph (1) only to individuals who reside  
22 in 1 of the 50 States, the District of Columbia,  
23 Puerto Rico, Guam, the United States Virgin Is-  
24 lands, American Samoa, or the Northern Mariana  
25 Islands, or who are utilizing a foreign or domestic

1 Army Post Office, Fleet Post Office, or Diplomatic  
2 Post Office address. For purposes of the preceding  
3 sentence, the determination of the individual's resi-  
4 dence shall be based on the address of record, as of  
5 the date of certification under subsection (b) for a  
6 payment under this section.

7 (3) NO DOUBLE PAYMENTS.—An individual  
8 shall be paid only 1 payment under this section, re-  
9 gardless of whether the individual is entitled to, or  
10 eligible for, more than 1 benefit or cash payment de-  
11 scribed in paragraph (1).

12 (4) LIMITATION.—A payment under this section  
13 shall not be made (or, in the case of subparagraph  
14 (D), shall not be due)—

15 (A) in the case of an individual entitled to  
16 a benefit specified in paragraph (1)(B)(i) or  
17 paragraph (1)(B)(ii)(VIII) if—

18 (i) for the most recent month of such  
19 individual's entitlement in the 3-month pe-  
20 riod described in paragraph (1), or

21 (ii) for the month (as determined by  
22 the Commissioner of Social Security) in  
23 which such individual would, but for this  
24 paragraph, have been certified under sub-

1 section (b) to receive a payment under this  
2 section,  
3 such individual's benefit under such paragraph  
4 was not payable by reason of subsection (x) or  
5 (y) of section 202 of the Social Security Act (42  
6 U.S.C. 402) or section 1129A of such Act (42  
7 U.S.C. 1320a-8a);

8 (B) in the case of an individual entitled to  
9 a benefit specified in paragraph (1)(B)(iii) if,  
10 for the most recent month of such individual's  
11 entitlement in the 3-month period described in  
12 paragraph (1), such individual's benefit under  
13 such paragraph was not payable, or was re-  
14 duced, by reason of section 1505, 5313, or  
15 5313B of title 38, United States Code;

16 (C) in the case of an individual entitled to  
17 a benefit specified in paragraph (1)(C) if—

18 (i) for such most recent month of  
19 such individual's eligibility in the 3-month  
20 period described in paragraph (1), or

21 (ii) for the month (as determined by  
22 the Commissioner of Social Security) in  
23 which such individual would, but for this  
24 paragraph, have been certified under sub-



1 section (b) to receive a payment under this  
2 section,  
3 such individual's benefit under such paragraph  
4 was not payable by reason of subsection  
5 (e)(1)(A) or (e)(4) of section 1611 (42 U.S.C.  
6 1382) or section 1129A of such Act (42 U.S.C.  
7 1320a–8a); or

8 (D) in the case of any individual whose  
9 date of death occurs—

10 (i) before the date of negotiation of a  
11 check payment to an individual certified  
12 under subsection (b) to receive a payment  
13 under this section; or

14 (ii) in the case of a direct deposit, be-  
15 fore the date on which such payment is de-  
16 posited into such individual's account.

17 In the case of any individual whose date of death oc-  
18 curs before a payment under this section is nego-  
19 tiated (in the case of a check) or deposited (in the  
20 case of a direct deposit), such payment shall not be  
21 due and shall not be reissued to the estate of such  
22 individual or to any other person. In no case shall  
23 payment be made to, or on behalf of, an individual  
24 who is not alive at the time of issuance or  
25 reissuance.

1 (5) TIMING AND MANNER OF PAYMENTS.—

2 (A) IN GENERAL.—The Secretary of the  
3 Treasury shall commence disbursing payments  
4 under this section at the earliest practicable  
5 date in 2011. The Secretary of the Treasury  
6 may disburse any payment electronically to an  
7 individual in such manner as if such payment  
8 was a benefit payment or cash benefit to such  
9 individual under the applicable program de-  
10 scribed in subparagraph (B) or (C) of para-  
11 graph (1).

12 (B) DEADLINE.—No payments shall be  
13 disbursed under this section after December 31,  
14 2011, regardless of any determinations of enti-  
15 tlement to, or eligibility for, such payments  
16 made after such date.

17 (b) IDENTIFICATION OF RECIPIENTS.—The Commis-  
18 sioner of Social Security, the Railroad Retirement Board,  
19 and the Secretary of Veterans Affairs shall certify the in-  
20 dividuals entitled to receive payments under this section  
21 and provide the Secretary of the Treasury with the infor-  
22 mation needed to disburse such payments. A certification  
23 of an individual shall be unaffected by any subsequent de-  
24 termination or redetermination of the individual's entitle-  
25 ment to, or eligibility for, a benefit specified in subpara-

1 graph (B) or (C) of subsection (a)(1) (except that such  
2 certification shall be affected by a determination that an  
3 individual is an individual described in subparagraph (D)  
4 of subsection (a)(4) during a period described in such sub-  
5 paragraph), and no individual shall be certified to receive  
6 a payment under this section if such individual has at any  
7 time been denied certification for such a payment by rea-  
8 son of subparagraph (A)(ii) or (C)(ii) of subsection (a)(4)  
9 (unless such individual is subsequently determined not to  
10 have been an individual described in either such subpara-  
11 graph at the time of such denial).

12 (c) TREATMENT OF PAYMENTS.—

13 (1) PAYMENT TO BE DISREGARDED FOR PUR-  
14 POSES OF ALL FEDERAL AND FEDERALLY ASSISTED  
15 PROGRAMS.—A payment under subsection (a) shall  
16 not be regarded as income and shall not be regarded  
17 as a resource for the month of receipt and the fol-  
18 lowing 9 months, for purposes of determining the  
19 eligibility of the recipient (or the recipient's spouse  
20 or family) for benefits or assistance, or the amount  
21 or extent of benefits or assistance, under any Fed-  
22 eral program or under any State or local program fi-  
23 nanced in whole or in part with Federal funds.

24 (2) PAYMENT NOT CONSIDERED INCOME FOR  
25 PURPOSES OF TAXATION.—A payment under sub-

1 section (a) shall not be considered as gross income  
2 for purposes of the Internal Revenue Code of 1986.

3 (3) PAYMENTS PROTECTED FROM ASSIGN-  
4 MENT.—The provisions of sections 207 and  
5 1631(d)(1) of the Social Security Act (42 U.S.C.  
6 407, 1383(d)(1)), section 14(a) of the Railroad Re-  
7 tirement Act of 1974 (45 U.S.C. 231m(a)), and sec-  
8 tion 5301 of title 38, United States Code, shall  
9 apply to any payment made under subsection (a) as  
10 if such payment was a benefit payment or cash ben-  
11 efit to such individual under the applicable program  
12 described in subparagraph (B) or (C) of subsection  
13 (a)(1).

14 (4) PAYMENTS SUBJECT TO OFFSET AND REC-  
15 LAMATION.—Notwithstanding paragraph (3)—

16 (A) any payment made under this section  
17 shall, in the case of a payment of a direct de-  
18 posit, be subject to the reclamation provisions  
19 under subpart B of part 210 of title 31, Code  
20 of Federal Regulations (relating to reclamation  
21 of benefit payments); and

22 (B) any payment made under this section  
23 shall not, for purposes of section 3716 of title  
24 31, United States Code, be considered a benefit  
25 payment or cash benefit made under the appli-

1 cable program described in subparagraph (B)  
2 or (C) of subsection (a)(1), and all amounts  
3 paid shall be subject to offset to collect delin-  
4 quent debts.

5 (d) PAYMENT TO REPRESENTATIVE PAYEES AND FI-  
6 DUCIARIES.—

7 (1) IN GENERAL.—In any case in which an in-  
8 dividual who is entitled to a payment under sub-  
9 section (a) and whose benefit payment or cash ben-  
10 efit described in paragraph (1) of that subsection is  
11 paid to a representative payee or fiduciary, the pay-  
12 ment under subsection (a) shall be made to the indi-  
13 vidual's representative payee or fiduciary and the en-  
14 tire payment shall be used only for the benefit of the  
15 individual who is entitled to the payment.

16 (2) APPLICABILITY.—

17 (A) PAYMENT ON THE BASIS OF A TITLE  
18 II OR SSI BENEFIT.—Section 1129(a)(3) of the  
19 Social Security Act (42 U.S.C. 1320a–8(a)(3))  
20 shall apply to any payment made on the basis  
21 of an entitlement to a benefit specified in para-  
22 graph (1)(B)(i) or (1)(C) of subsection (a) in  
23 the same manner as such section applies to a  
24 payment under title II or XVI of such Act.

1 (B) PAYMENT ON THE BASIS OF A RAIL-  
2 ROAD RETIREMENT BENEFIT.—Section 13 of  
3 the Railroad Retirement Act (45 U.S.C. 231*l*)  
4 shall apply to any payment made on the basis  
5 of an entitlement to a benefit specified in para-  
6 graph (1)(B)(ii) of subsection (a) in the same  
7 manner as such section applies to a payment  
8 under such Act.

9 (C) PAYMENT ON THE BASIS OF A VET-  
10 ERANS BENEFIT.—Sections 5502, 6106, and  
11 6108 of title 38, United States Code, shall  
12 apply to any payment made on the basis of an  
13 entitlement to a benefit specified in paragraph  
14 (1)(B)(iii) of subsection (a) in the same manner  
15 as those sections apply to a payment under that  
16 title.

17 **SEC. 3. SPECIAL CREDIT FOR CERTAIN GOVERNMENT RE-**  
18 **TIREES.**

19 (a) IN GENERAL.—In the case of an eligible indi-  
20 vidual, there shall be allowed as a credit against the tax  
21 imposed by subtitle A of the Internal Revenue Code of  
22 1986 for the first taxable year beginning in 2011 an  
23 amount equal \$250 (\$500 in the case of a joint return  
24 where both spouses are eligible individuals).

1 (b) ELIGIBLE INDIVIDUAL.—For purposes of this  
2 section—

3 (1) IN GENERAL.—The term “eligible indi-  
4 vidual” means any individual—

5 (A) who receives during the first taxable  
6 year beginning in 2011 any amount as a pen-  
7 sion or annuity for service performed in the em-  
8 ploy of the United States or any State, the Dis-  
9 trict of Columbia, Puerto Rico, Guam, the  
10 United States Virgin Islands, American Samoa,  
11 and the Northern Mariana Islands, or any in-  
12 strumentality thereof, which is not considered  
13 employment for purposes of chapter 21 of the  
14 Internal Revenue Code of 1986, and

15 (B) who does not receive a payment under  
16 section 2 during such taxable year.

17 (2) IDENTIFICATION NUMBER REQUIREMENT.—  
18 Such term shall not include any individual who does  
19 not include on the return of tax for the taxable  
20 year—

21 (A) such individual’s social security ac-  
22 count number, and

23 (B) in the case of a joint return, the social  
24 security account number of one of the taxpayers  
25 on such return.

1 For purposes of the preceding sentence, the social  
2 security account number shall not include a TIN (as  
3 defined in section 7701(a)(41) of the Internal Rev-  
4 enue Code of 1986) issued by the Internal Revenue  
5 Service. Any omission of a correct social security ac-  
6 count number required under this subparagraph  
7 shall be treated as a mathematical or clerical error  
8 for purposes of applying section 6213(g)(2) of such  
9 Code to such omission.

10 (c) TREATMENT OF CREDIT.—

11 (1) REFUNDABLE CREDIT.—The credit allowed  
12 by subsection (a) shall be treated as allowed by sub-  
13 part C of part IV of subchapter A of chapter 1 of  
14 the Internal Revenue Code of 1986.

15 (2) DEFICIENCY RULES.—For purposes of sec-  
16 tion 6211 of the Internal Revenue Code of 1986, the  
17 credit allowable by subsection (a) shall be treated in  
18 the same manner as a credit specified in section  
19 6211(b)(4)(A) of such Code is treated.

20 (d) REFUNDS DISREGARDED IN THE ADMINISTRA-  
21 TION OF FEDERAL PROGRAMS AND FEDERALLY AS-  
22 SISTED PROGRAMS.—Any credit or refund allowed or  
23 made to any individual by reason of this section shall not  
24 be taken into account as income and shall not be taken  
25 into account as resources for the month of receipt and the



1 following 2 months, for purposes of determining the eligi-  
2 bility of such individual or any other individual for benefits  
3 or assistance, or the amount or extent of benefits or assist-  
4 ance, under any Federal program or under any State or  
5 local program financed in whole or in part with Federal  
6 funds.

