

1 **SEC. 2. RECOVERY REBATE AMOUNTS INCREASED.**

2 (a) IN GENERAL.—Section 6428A of the Internal
3 Revenue Code of 1986, as added by section 272 of the
4 COVID-related Tax Relief Act of 2020, is amended by
5 striking “\$600” each place it appears and inserting
6 “\$2,000”, and by striking “\$1,200” each place it appears
7 and inserting “\$4,000”.

8 (b) EFFECTIVE DATE.—The amendments made by
9 this section are contingent upon the enactment of the
10 COVID-related Tax Relief Act of 2020 and shall apply
11 (if at all) as if included in the enactment of section 272
12 of such Act.

13 **SEC. 3. BUDGETARY EFFECTS.**

14 (a) STATUTORY PAYGO SCORECARDS.—The budg-
15 etary effects of this Act shall not be entered on either
16 PAYGO scorecard maintained pursuant to section 4(d) of
17 the Statutory Pay-As-You-Go Act of 2010.

18 (b) SENATE PAYGO SCORECARDS.—The budgetary
19 effects of this Act shall not be entered on any PAYGO
20 scorecard maintained for purposes of section 4106 of H.
21 Con. Res. 71 (115th Congress).