

April 30, 2020

The Honorable Mitch McConnell Majority Leader U.S. Senate Washington, DC 20510

The Honorable Nancy Pelosi Speaker U.S. House of Representatives Washington, DC 20515 The Honorable Charles Schumer Minority Leader U.S. Senate Washington, DC 20510

The Honorable Kevin McCarthy Minority Leader U.S. House of Representatives Washington, DC 20515

Dear Leaders McConnell and Schumer and Speaker Pelosi and Leader McCarthy:

The undersigned members of the Consortium for Citizens with Disabilities (CCD) and allies write in support of Sen. Smith and Rep. Craig's efforts to provide dependent stimulus payments to adult dependents, many of whom are people with disabilities. CCD is the largest coalition of national organizations working together to advocate for federal public policy that ensures the self-determination, independence, empowerment, integration and inclusion of children and adults with disabilities in all aspects of society.

The CARES Act provided important economic impact payments to people to help them meet their financial obligations during the COVID-19 crisis and provided \$500 dependent credits for qualifying children in recognition of the financial needs of families with dependents. However, while the CARES Act exempts from the full stimulus payments any "individual with respect to whom a deduction under section 151 is allowable to another taxpayer for a taxable year beginning in the calendar year in which the individual's taxable year begins" it only provides the \$500 dependent credit for children younger than 17.3 This means that college students, adults with disabilities, and others who are dependents under section 151,4 but are over the age of 17 neither receive the full \$1200 stimulus payment nor the additional \$500 credit, providing them with no direct financial support during this time.

¹ P.L. 116–136 § 2201(a) (Mar. 27, 2020).

² P.L. 116–136 § 2201(a) (Mar. 27, 2020).

³ P.L. 116–136 § 2201(a) (Mar. 27, 2020); 26 U.S.C § 24(c).

⁴ 26 U.S.C § 151(c). Dependents under this section are defined in 26 U.S.C § 152.

Both Rep. Craig's "All Dependent Children Count Act" (H.R. 6420), and Sen. Smith's "All Dependents Count Act," would make great strides in ensuring that dependents who are currently ineligible for the qualifying dependent stimulus payments of \$500 per dependent authorized by the CARES Act receive those stimulus payments. We support both bills, as we think that any expansion of the dependent credits to those currently excluded will be helpful to people with disabilities and their families. However, it should be noted that Rep. Craig's bill would expand the \$500 dependent credit to qualifying children as defined in section 152, but not qualifying relatives. This is an excellent starting point and would certainly provide much needed aid to many who are currently excluded. Sen. Smith's bill, however, provides the \$500 dependent credit to a broader swath of individuals, ensuring that both qualifying children and qualifying relatives as defined in section 152 will receive the payments. This broader definition would ensure that people with disabilities who do not reside with their families, but are claimed as dependents would be eligible for the \$500 credit as well and we would encourage the inclusion of these dependent relatives as well.

We would encourage you to consider the inclusion of this important legislative priority in the next coronavirus relief package to ensure that people with disabilities are better financially supported during the COVID-19 pandemic. Please contact Bethany Lilly (lilly@thearc.org) or Erin Shea (eshea@cpr-us.org) with any questions.

Sincerely,

ADAPT Montana AIDS Alabama American Association of People with Disabilities American Network Community Options & Resources (ANCOR) American Therapeutic Recreation Association Association of People Supporting Employment First Association of University Centers on Disabilities (AUCD) **Autism Society of America Autism Speaks Autistic Self Advocacy Network** California Down Syndrome Advocacy Coalition Center for Law and Social Policy (CLASP) Center for Public Representation Child Welfare League of America Christopher & Dana Reeve Foundation Church World Service Coalition of Labor Union Women Coalition on Human Needs

Colorado Cross-Disability Coalition

⁵ All Dependent Children Count Act, H.R. 6420, 116th Cong. (2020).

⁶ All Dependents Count Act, available at https://smithsenate.app.box.com/s/golzk0wdj3cwvpkzj0xciiju4osq0ml4.

CommunicationFIRST

Community Legal Services of Philadelphia

Congregation of Our Lady of the Good Shepherd, U.S. Provinces

Designer Genes of North Dakota, Inc.

Disability Rights Education & Defense Fund (DREDF)

Diverse Disability Media

Down Syndrome Affiliates in Action

Down Syndrome Alliance of the Midlands

Down Syndrome Association of Connecticut, Inc.

Down Syndrome Association of Greater Charlotte

Down Syndrome Association of Jacksonville

Down Syndrome Connection of the Bay Area

Down Syndrome Foundation of Florida

Down Syndrome Guild of Greater Kansas City

Down Syndrome Indiana

Easterseals

Economic Security Project

Epilepsy Foundation

Islamic Relief USA

Justice in Aging

Legal Aid at Work

Massachusetts Down Syndrome Congress

Muslim Caucus of America

NAACP

National Academy of Elder Law Attorneys

National Advocacy Center of the Sisters of the Good Shepherd

National Association of Councils on Developmental Disabilities

National Association of State Directors of Developmental Disabilities Services

National Center for Transgender Equality

National Council of State Agencies for the Blind

National Council on Independent Living

National Disability Rights Network

National Down Syndrome Congress

National Down Syndrome Society

National Education Association

National Employment Law Project

National Health Care for the Homeless Council

National Low Income Housing Coalition

National Organization of Social Security Claimants' Representatives

National Partnership for Women & Families

National Women's Law Center

Oasis Legal Services

OCA - Asian Pacific American Advocates

Paralyzed Veterans of America

RESULTS
Spina Bifida Association
Starkloff Disability Institute
TASH
The Arc of the United States
Union for Reform Judaism
United Church of Christ Justice and Witness Ministries
United Spinal Association
World Institute on Disability