

113TH CONGRESS
2D SESSION

H. R. 4044

To amend the Internal Revenue Code of 1986 to increase the child tax credit for 2 years.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 11, 2014

Mr. BRALEY of Iowa introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to increase the child tax credit for 2 years.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Child Tax Credit Res-
5 toration Act of 2014”.

6 **SEC. 2. TEMPORARY MODIFICATION OF CHILD TAX CREDIT.**

7 (a) IN GENERAL.—Section 24 of the Internal Rev-
8 enue Code of 1986 is amended by adding at the end the
9 following new subsection:

1 “(g) SPECIAL RULES FOR 2014 AND 2015.—In the
2 case of any taxable year beginning in 2014 or 2015—

3 “(1) INCREASED CREDIT PER CHILD.—Sub-
4 section (a) shall be applied by substituting ‘\$2,000’
5 for ‘\$1,000’.

6 “(2) INCREASED REFUNDABILITY.—Subsection
7 (d)(1)(B)(i) shall be applied by substituting ‘30 per-
8 cent’ for ‘15 percent’.”.

9 (b) EFFECTIVE DATE.—The amendments made by
10 this section shall apply to taxable years beginning after
11 December 31, 2013.

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