

114TH CONGRESS
1ST SESSION

H. R. 1298

To amend the Internal Revenue Code of 1986 to prevent retroactive claims of the earned income tax credit by individuals issued social security numbers, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

MARCH 4, 2015

Mr. SAM JOHNSON of Texas 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 prevent retroactive claims of the earned income tax credit by individuals issued social security numbers, and for other purposes.

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 “No Amnesty Tax Re-
5 funds For Illegals Act”.

1 **SEC. 2. PREVENTION OF RETROACTIVE CLAIMS OF EARNED**
2 **INCOME CREDIT AFTER ISSUANCE OF SOCIAL**
3 **SECURITY NUMBER.**

4 (a) IN GENERAL.—Section 32(m) of the Internal
5 Revenue Code of 1986 is amended—

6 (1) by striking “Solely” and inserting the fol-
7 lowing:

8 “(1) IN GENERAL.—Solely”,

9 (2) by striking the period at the end and insert-
10 ing “before the close of the taxable year to which the
11 return relates. For purposes of the preceding sen-
12 tence, a social security number not otherwise issued
13 before the close of any taxable year shall be treated
14 as issued before the close of such taxable year if the
15 taxpayer demonstrates to the satisfaction of the Sec-
16 retary that the individual to whom such social secu-
17 rity number was issued was lawfully present for such
18 taxable year and was eligible to be issued such social
19 security number before the close of such taxable
20 year.”, and

21 (3) by adding at the end the following new
22 paragraph:

23 “(2) LAWFULLY PRESENT.—For purposes of
24 this subsection, an individual shall be treated as law-
25 fully present with respect to any taxable year only
26 if the individual is, as of the close of such taxable

1 year, a citizen or national of the United States or
2 an alien lawfully present in the United States (with-
3 in the meaning of section 36B(e)(2) as in effect on
4 March 4, 2015).”.

5 (b) APPLICATION TO TAX RETURN PREPARER DUE
6 DILIGENCE REQUIREMENTS.—Section 6695(g) of such
7 Code is amended by adding at the end the following:
8 “Such regulations shall include a requirement that the tax
9 return preparer receive information from the taxpayer re-
10 garding whether the taxpayer, the taxpayer’s spouse, and
11 the taxpayer’s qualifying children were issued social secu-
12 rity numbers before the close of the taxable year to which
13 the return relates and if not, whether the taxpayer, the
14 taxpayer’s spouse, and the taxpayer’s qualifying children,
15 who were not so issued social security numbers were law-
16 fully present (as defined in section 32(m)(2)) for such tax-
17 able year and eligible to be issued such social security
18 number before the close of such taxable year.”.

19 (c) RECORDKEEPING AND DISCLOSURE BY SOCIAL
20 SECURITY ADMINISTRATION.—Section 205(c)(2) of the
21 Social Security Act (42 U.S.C. 405(c)(2)) is amended by
22 adding at the end the following new subparagraph:

23 “(I) The Commissioner of Social Security
24 shall maintain a record of each social security
25 account number issued to any individual who

1 receives deferred action on removal in accord-
2 ance with—

3 “(i) the memorandum of the Sec-
4 retary of Homeland Security dated June
5 15, 2012, and entitled ‘Exercising Prosecu-
6 torial Discretion with Respect to Individ-
7 uals Who Came to the United States as
8 Children’; or

9 “(ii) the memorandum of the Sec-
10 retary of Homeland Security dated Novem-
11 ber 20, 2014, and entitled ‘Exercising
12 Prosecutorial Discretion with Respect to
13 Individuals Who Came to the United
14 States as Children and with Respect to
15 Certain Individuals Who Are the Parents
16 of U.S. Citizens or Permanent Residents’;
17 and shall periodically provide such record to the
18 Secretary of the Treasury and the Adminis-
19 trator of the Internal Revenue Service.”.

20 (d) EFFECTIVE DATE.—

21 (1) IN GENERAL.—Except as otherwise pro-
22 vided in this subsection, the amendments made by
23 this section shall apply to any return of tax, and any
24 amendment or supplement to any return of tax,

1 which is filed after the date of the enactment of this
2 Act.

3 (2) RETURN PREPARER DUE DILIGENCE.—The
4 amendment made by subsection (b) shall apply to
5 any return of tax, and any amendment or supple-
6 ment to any return of tax, the preparation of which
7 by the tax return preparer is completed after the
8 date of the enactment of this Act.

9 (3) RECORDKEEPING AND DISCLOSURE BY SO-
10 CIAL SECURITY ADMINISTRATION.—The amendment
11 made by subsection (c) shall apply to social security
12 account numbers issued before, on, or after the date
13 of the enactment of this Act.

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