

114TH CONGRESS
1ST SESSION

H. R. 1333

To amend the Internal Revenue Code of 1986 to clarify eligibility for the child tax credit.

IN THE HOUSE OF REPRESENTATIVES

MARCH 4, 2015

Mr. WESTMORELAND (for himself, Mr. JONES, Mr. FRANKS of Arizona, Mr. SESSIONS, Mr. GROTHMAN, Mr. COOK, Mr. OLSON, Mr. DUNCAN of Tennessee, Mr. CONAWAY, and Mr. BROOKS of Alabama) 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 clarify eligibility for the child tax credit.

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 In-
5 tegrity Preservation Act of 2015”.

6 **SEC. 2. ELIGIBILITY FOR CHILD TAX CREDIT.**

7 (a) IN GENERAL.—Section 24(e) of the Internal Rev-
8 enue Code of 1986 is amended by striking “under this

1 section to a taxpayer” and all that follows and inserting
2 “under this section to any taxpayer unless—

3 “(1) such taxpayer includes the taxpayer’s valid
4 identification number (as defined in section
5 6428(h)(2)) (and, in the case of a joint return, the
6 valid identification number (as so defined) of the
7 taxpayer’s spouse) on the return of tax for the tax-
8 able year, and

9 “(2) with respect to any qualifying child, the
10 taxpayer includes the name and taxpayer identifica-
11 tion number of such qualifying child on such return
12 of tax.”.

13 (b) EFFECTIVE DATE.—The amendment made by
14 this section shall apply to taxable years beginning after
15 the date of the enactment of this Act.

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