

114TH CONGRESS  
1ST SESSION

# H. R. 3552

To amend the Internal Revenue Code of 1986 to provide equitable treatment for residents of Puerto Rico with respect to the refundable portion of the child tax credit.

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## IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 17, 2015

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

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## A BILL

To amend the Internal Revenue Code of 1986 to provide equitable treatment for residents of Puerto Rico with respect to the refundable portion of 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 Eq-  
5 uity for Puerto Rico Act of 2015”.

1 **SEC. 2. EQUITABLE TREATMENT FOR RESIDENTS OF PUER-**  
2 **TO RICO WITH RESPECT TO THE REFUND-**  
3 **ABLE PORTION OF THE CHILD TAX CREDIT.**

4 (a) **IN GENERAL.**—Section 24(d)(1) of the Internal  
5 Revenue Code of 1986 is amended by inserting “or section  
6 933” after “section 112”.

7 (b) **EFFECTIVE DATE.**—The amendment made by  
8 subsection (a) shall apply to taxable years beginning after  
9 December 31, 2015.

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