

114TH CONGRESS  
1ST SESSION

# H. R. 3553

To amend the Internal Revenue Code of 1986 to make residents of Puerto Rico eligible for the earned income 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 make residents of Puerto Rico eligible for the earned income 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 “Earned Income Tax  
5 Credit Equity for Puerto Act of 2015”.

6 **SEC. 2. PUERTO RICO RESIDENTS ELIGIBLE FOR EARNED**  
7 **INCOME TAX CREDIT.**

8 (a) IN GENERAL.—Section 32 of the Internal Rev-  
9 enue Code of 1986 (relating to earned income) is amended  
10 by adding at the end the following new subsection:

1 “(n) RESIDENTS OF PUERTO RICO.—

2 “(1) IN GENERAL.—In the case of residents of  
3 Puerto Rico—

4 “(A) the United States shall be treated as  
5 including Puerto Rico for purposes of sub-  
6 sections (c)(1)(A)(ii)(I) and (c)(3)(C),

7 “(B) subsection (c)(1)(D) shall not apply  
8 to nonresident alien individuals who are resi-  
9 dents of Puerto Rico, and

10 “(C) adjusted gross income and gross in-  
11 come shall be computed without regard to sec-  
12 tion 933 for purposes of subsections (a)(2)(B)  
13 and (c)(2)(A)(i).

14 “(2) LIMITATION.—The credit allowed under  
15 this section by reason of this subsection for any tax-  
16 able year shall not exceed the amount, determined  
17 under regulations or other guidance promulgated by  
18 the Secretary, that a similarly situated taxpayer  
19 would receive if residing in a State.”.

20 (b) CHILD TAX CREDIT NOT REDUCED.—Subclause  
21 (II) of section 24(d)(1)(B)(ii) of such Code is amended  
22 by inserting before the period “(determined without re-  
23 gard to section 32(n) in the case of residents of Puerto  
24 Rico)”.

1           (c) EFFECTIVE DATE.—The amendment made shall  
2 apply to taxable years beginning after December 31, 2015.

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