

112TH CONGRESS  
2D SESSION

# H. R. 6181

To amend the Internal Revenue Code of 1986 to extend certain improvements in the child tax credit and the earned income tax credit, and for other purposes.

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## IN THE HOUSE OF REPRESENTATIVES

JULY 24, 2012

Mr. NEAL (for himself, Mr. LEVIN, Mr. RANGEL, Mr. STARK, Mr. McDERMOTT, Mr. LEWIS of Georgia, Mr. BECERRA, Mr. DOGGETT, Mr. LARSON of Connecticut, Mr. BLUMENAUER, Mr. PASCRELL, Ms. BERKLEY, and Mr. CROWLEY) 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 extend certain improvements in the child tax credit and the earned income tax credit, 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. EXTENSION OF CERTAIN IMPROVEMENTS IN**  
4 **THE CHILD TAX CREDIT.**

5 (a) EXTENSION OF 2009 IMPROVEMENTS.—Section  
6 24(d)(4) of the Internal Revenue Code of 1986 is amend-  
7 ed—

1 (1) by striking “AND 2012” in the heading and  
2 inserting “2012, AND 2013”, and

3 (2) by striking “or 2012” and inserting “2012,  
4 or 2013”.

5 (b) EXTENSION OF 2001 AND 2003 IMPROVE-  
6 MENTS.—In the case of the amendments made by section  
7 201 of the Economic Growth and Tax Relief Reconcili-  
8 ation Act of 2001, section 901 of the Economic Growth  
9 and Tax Relief Reconciliation Act of 2001 shall be applied  
10 by substituting “December 31, 2013” for “December 31,  
11 2012” the first place it appears.

12 (c) EFFECTIVE DATE.—The amendments made by  
13 this section shall apply to taxable years beginning after  
14 December 31, 2012.

15 **SEC. 2. EXTENSION OF CERTAIN IMPROVEMENTS IN THE**  
16 **EARNED INCOME TAX CREDIT.**

17 (a) EXTENSION OF 2009 IMPROVEMENTS.—Section  
18 32(b)(3) of the Internal Revenue Code of 1986 is amend-  
19 ed—

20 (1) by striking “AND 2012” in the heading and  
21 inserting “2012, AND 2013”, and

22 (2) by striking “or 2012” and inserting “2012,  
23 or 2013”.

24 (b) EXTENSION OF 2001 IMPROVEMENTS.—In the  
25 case of the amendments made by section 303 of the Eco-

1 nomic Growth and Tax Relief Reconciliation Act of 2001,  
2 section 901 of such Act shall be applied by substituting  
3 “December 31, 2013” for “December 31, 2012” the first  
4 place it appears.

5 (c) EFFECTIVE DATE.—The amendments made by  
6 this section shall apply to taxable years beginning after  
7 December 31, 2012.

8 **SEC. 3. TEMPORARY EXTENSION OF RULE DISREGARDING**  
9 **REFUNDS IN THE ADMINISTRATION OF FED-**  
10 **ERAL PROGRAMS AND FEDERALLY ASSISTED**  
11 **PROGRAMS.**

12 (a) IN GENERAL.—Subsection (b) of section 6409 of  
13 the Internal Revenue Code of 1986 is amended by striking  
14 “December 31, 2012” and inserting “December 31,  
15 2013”.

16 (b) EFFECTIVE DATE.—The amendment made by  
17 this section shall apply to amounts received after Decem-  
18 ber 31, 2012.

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