

114TH CONGRESS  
1ST SESSION

# H. R. 1328

To amend the Internal Revenue Code of 1986 to deny the earned income tax credit to any individual who received temporary deportation relief and work authorization in accordance with any program not specifically established by Act of Congress.

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## IN THE HOUSE OF REPRESENTATIVES

MARCH 4, 2015

Mr. SCHWEIKERT (for himself, Mr. ZINKE, Mr. MULVANEY, Mr. ROE of Tennessee, Mr. JONES, Mr. BUCK, Mr. LANCE, Mr. GOSAR, Mr. GUINTA, Mr. OLSON, Mr. COOK, Mr. DUNCAN of South Carolina, Mr. AUSTIN SCOTT of Georgia, Mr. HUIZENGA of Michigan, Mr. BROOKS of Alabama, Mr. POSEY, Mr. LAMBORN, Mr. RICE of South Carolina, Mr. WEBER of Texas, Mr. HARRIS, Mr. BABIN, Mr. ROUZER, Mr. FRANKS of Arizona, and Mrs. HARTZLER) 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 deny the earned income tax credit to any individual who received temporary deportation relief and work authorization in accordance with any program not specifically established by Act of Congress.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

1 **SECTION 1. SHORT TITLE.**

2 This Act may be cited as the “Denying Amnesty Bo-  
3 nuses Act”.

4 **SEC. 2. DENIAL OF EARNED INCOME TAX CREDIT TO ANY**  
5 **INDIVIDUAL WHO RECEIVED TEMPORARY DE-**  
6 **PORTATION RELIEF AND WORK AUTHORIZA-**  
7 **TION IN ACCORDANCE WITH ANY PROGRAM**  
8 **NOT SPECIFICALLY ESTABLISHED BY ACT OF**  
9 **CONGRESS.**

10 (a) **IN GENERAL.**—Section 32 of the Internal Rev-  
11 enue Code of 1986 is amended by adding at the end the  
12 following:

13 “(n) **DENIAL OF CREDIT FOR TAXPAYERS WHO RE-**  
14 **CEIVED TEMPORARY DEPORTATION RELIEF AND WORK**  
15 **AUTHORIZATION UNDER CERTAIN PROGRAMS.**—No credit  
16 shall be allowed under this section for any taxable year  
17 to a taxpayer if the taxpayer or the taxpayer’s spouse, in  
18 any taxable year, received temporary deportation relief  
19 and work authorization in accordance with any program  
20 not specifically established by Act of Congress.”.

21 (b) **EFFECTIVE DATE.**—The amendment made by  
22 this section shall apply to any return of tax, and any  
23 amendment or supplement (to any return of tax), which  
24 is filed after the date of the enactment of this Act.

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