

115TH CONGRESS
1ST SESSION

H. R. 3483

To amend the Internal Revenue Code of 1986 to require as a condition of the earned income tax credit that an individual be allowed to engage in employment in the United States.

IN THE HOUSE OF REPRESENTATIVES

JULY 27, 2017

Mr. SAM JOHNSON of Texas 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 require as a condition of the earned income tax credit that an individual be allowed to engage in employment in the United States.

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 “EITC Eligibility
5 Verification Act”.

1 **SEC. 2. INDIVIDUALS PROHIBITED FROM ENGAGING IN EM-**
2 **PLOYMENT IN UNITED STATES NOT ELIGIBLE**
3 **FOR EARNED INCOME TAX CREDIT.**

4 (a) **IN GENERAL.**—Section 32(m) of the Internal
5 Revenue Code of 1986 is amended—

6 (1) by striking “(other than” and all that fol-
7 lows through “of the Social Security Act)”, and

8 (2) by inserting before the period at the end the
9 following: “, but only if, in the case of subsection
10 (c)(1)(E), the social security number is issued to a
11 citizen of the United States or pursuant to subclause
12 (I) (or that portion of subclause (III) that relates to
13 subclause (I)) of section 205(c)(2)(B)(i) of the So-
14 cial Security Act”.

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

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