

111TH CONGRESS
1ST SESSION

H. R. 452

To amend the Internal Revenue Code of 1986 to make the child credit refundable for 5 years.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 9, 2009

Mr. TEAGUE (for himself, Ms. FUDGE, Mr. HEINRICH, and Mr. LUJAN) 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 make the child credit refundable for 5 years.

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. CHILD CREDIT MADE REFUNDABLE FOR 5**
4 **YEARS.**

5 (a) IN GENERAL.—Section 24 of the Internal Rev-
6 enue Code of 1986 is amended by adding at the end the
7 following new subsection:

8 “(g) SPECIAL RULE FOR 2009 THROUGH 2013.—In
9 the case of any taxable year beginning in 2009, 2010,
10 2011, 2012, or 2013—

1 “(1) the aggregate credits allowed to a taxpayer
2 under subpart C shall be increased by the credit
3 which is allowable under this section without regard
4 to this subsection and subsection (d),

5 “(2) the limitation under section 26(a)(2) or
6 subsection (b)(3), as the case may be, and sub-
7 section (d) shall not apply, and

8 “(3) the amount of the credit allowed under
9 this subsection shall not be treated as a credit al-
10 lowed under this subpart.”.

11 (b) CONFORMING AMENDMENT.—Paragraph (2) of
12 section 1324(b) of title 31, United States Code, is amend-
13 ed by inserting “24 (by reason of subsection (g) thereof),”
14 before “36,”.

15 (c) EFFECTIVE DATE.—The amendments made by
16 this section shall apply to taxable years beginning after
17 December 31, 2008.

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