

118TH CONGRESS
1ST SESSION

H. R. 5689

To amend the Internal Revenue Code of 1986 to modify the age limitations on eligibility for the earned income tax credit.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 26, 2023

Ms. CHU (for herself, Ms. MOORE of Wisconsin, Mr. EVANS, Mr. KILDEE, Mr. HIGGINS of New York, Mr. GOMEZ, Ms. SEWELL, and Mrs. WATSON COLEMAN) 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 modify the age limitations on eligibility 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 “EITC Age Parity Act
5 of 2023”.

1 **SEC. 2. MODIFICATION OF AGE LIMITATIONS ON ELIGI-**
2 **BILITY FOR THE EARNED INCOME TAX CRED-**
3 **IT.**

4 (a) **IN GENERAL.**—Section 32(c)(1)(A)(ii)(II) of the
5 Internal Revenue Code of 1986 is amended by striking
6 “has attained age 25 but not attained age 65” and insert-
7 ing “has attained age 18”.

8 (b) **EFFECTIVE DATE.**—The amendment made by
9 this section shall apply to taxable years beginning after
10 December 31, 2023.

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