

114TH CONGRESS  
2D SESSION

# H. R. 6329

To amend the Internal Revenue Code of 1986 to allow for a refundable credit against tax for costs associated with naturalization.

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## IN THE HOUSE OF REPRESENTATIVES

NOVEMBER 16, 2016

Mr. VEASEY 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 allow for a refundable credit against tax for costs associated with naturalization.

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 “Promise of Citizenship  
5 Act of 2016”.

6 **SEC. 2. REFUNDABLE CREDIT AGAINST TAX FOR COSTS AS-**  
7 **SOCIATED WITH NATURALIZATION.**

8 (a) IN GENERAL.—Subpart C of part IV of sub-  
9 chapter A of chapter 1 of the Internal Revenue Code of

1 1986 is amended by inserting after section 36B the fol-  
2 lowing new section:

3 **“SEC. 36C. CREDIT FOR COSTS ASSOCIATED WITH NATU-  
4 RALIZATION.**

5 “(a) IN GENERAL.—In the case of an individual,  
6 there shall be allowed as a credit against the tax imposed  
7 by this subtitle an amount equal to the qualified natu-  
8 ralization costs determined under subsection (b) with re-  
9 spect to the taxpayer for the taxable year.

10 “(b) AMOUNT OF CREDIT.—

11 “(1) IN GENERAL.—The qualified naturaliza-  
12 tion costs determined under this subsection for a  
13 taxpayer for a taxable year are such costs paid or  
14 incurred by the taxpayer during the taxable year or  
15 the 3 preceding taxable years with respect to the  
16 taxpayer, the taxpayer’s spouse, or any dependent of  
17 the taxpayer, if such taxpayer, spouse, or dependent  
18 is naturalized as a citizen of the United States dur-  
19 ing such taxable year.

20 “(2) MAXIMUM CREDIT.—The credit allowed  
21 under this section with respect to the naturalization  
22 of any individual shall not exceed \$500.

23 “(c) QUALIFIED NATURALIZATION COSTS.—For pur-  
24 poses of this section—

1           “(1) IN GENERAL.—The term ‘qualified natu-  
2           ralization costs’ means naturalization application  
3           costs, ESL and other course costs, and legal serv-  
4           ices.

5           “(2) NATURALIZATION APPLICATION COSTS.—  
6           The term ‘naturalization application costs’ means  
7           fees associated with naturalization as a citizen of the  
8           United States collected by the United States Citizen-  
9           ship and Immigration Services.

10           “(3) ESL AND OTHER COURSE COSTS.—The  
11           term ‘ESL and other course costs’ means—

12                   “(A) payments for a course (whether on-  
13                   line or in person) or tutoring with respect to  
14                   learning English as a second language or as  
15                   preparation for the civics test associated with  
16                   naturalization as a citizen of the United States,  
17                   and

18                   “(B) payments for transportation and  
19                   childcare associated with such course or such  
20                   tutoring.

21           “(4) LEGAL SERVICES.—The term ‘legal serv-  
22           ices’ means amounts paid to a lawyer for services as-  
23           sociated with naturalization, including preparation of  
24           an application for naturalization and services related  
25           to an interview associated with naturalization.”.

1 (b) CONFORMING AMENDMENTS.—

2 (1) Section 6211(b)(4)(A) of such Code is  
3 amended by inserting “36C,” after “36B,”.

4 (2) Paragraph (2) of section 1324(b) of title  
5 31, United States Code, is amended by inserting  
6 “36C,” after “36B,”.

7 (3) The table of sections for subpart C of part  
8 IV of subchapter A of chapter 1 of the Internal Rev-  
9 enue Code of 1986 is amended by inserting after the  
10 item relating to section 36B the following new item:

“Sec. 36C. Credit for costs associated with naturalization.”.

11 (c) EFFECTIVE DATE.—The amendments made by  
12 this section shall apply to taxable years beginning after  
13 December 31, 2016.

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