

114TH CONGRESS
1ST SESSION

H. R. 3552

To amend the Internal Revenue Code of 1986 to provide equitable treatment for residents of Puerto Rico with respect to the refundable portion of the child tax credit.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 17, 2015

Mr. PIERLUISI 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 provide equitable treatment for residents of Puerto Rico with respect to the refundable portion of the child 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 “Child Tax Credit Eq-
5 uity for Puerto Rico Act of 2015”.

1 **SEC. 2. EQUITABLE TREATMENT FOR RESIDENTS OF PUER-**
2 **TO RICO WITH RESPECT TO THE REFUND-**
3 **ABLE PORTION OF THE CHILD TAX CREDIT.**

4 (a) **IN GENERAL.**—Section 24(d)(1) of the Internal
5 Revenue Code of 1986 is amended by inserting “or section
6 933” after “section 112”.

7 (b) **EFFECTIVE DATE.**—The amendment made by
8 subsection (a) shall apply to taxable years beginning after
9 December 31, 2015.

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