

119TH CONGRESS
1ST SESSION

H. R. 2972

To amend the Internal Revenue Code of 1986 to repeal the upper age
limit on eligibility for the earned income tax credit.

IN THE HOUSE OF REPRESENTATIVES

APRIL 21, 2025

Mr. CAREY (for himself and Mr. DAVIS of Illinois) 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 repeal
the upper age limit 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 for Older Work-
5 ers Act of 2025”.

6 **SEC. 2. REPEAL OF UPPER AGE LIMIT ON ELIGIBILITY FOR**
7 **EARNED INCOME TAX CREDIT.**

8 (a) IN GENERAL.—Subclause (II) of section
9 32(c)(1)(A)(ii) of the Internal Revenue Code of 1986 is
10 amended by striking “but not attained age 65”.

1 (b) EFFECTIVE DATE.—The amendment made by
2 subsection (a) shall apply to taxable years beginning after
3 December 31, 2025.

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