

106TH CONGRESS
1ST SESSION

H. R. 2898

To amend the Internal Revenue Code of 1986 to reduce to age 21 the minimum age for an individual without children to be eligible for the earned income credit.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 21, 1999

Mrs. MINK of Hawaii 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 reduce to age 21 the minimum age for an individual without children to be eligible for the earned income 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. MINIMUM AGE FOR INDIVIDUALS WITHOUT**
4 **CHILDREN TO BE ELIGIBLE FOR EARNED IN-**
5 **COME CREDIT REDUCED TO 21.**

6 (a) IN GENERAL.—Subclause (II) of section
7 32(c)(1)(A)(ii) of the Internal Revenue Code of 1986 (de-
8 fining eligible individual) is amended by striking “age 25”
9 and inserting “age 21”.

1 (b) EFFECTIVE DATE.—The amendment made by
2 subsection (a) shall apply to taxable years beginning after
3 the date of the enactment of this Act.

○