

107TH CONGRESS
2D SESSION

H. R. 5182

To amend the Internal Revenue Code of 1986 to increase the age limit
for the child tax credit.

IN THE HOUSE OF REPRESENTATIVES

JULY 23, 2002

Ms. BALDWIN (for herself, Mr. FRANK, Ms. NORTON, and Ms. ROS-
LEHTINEN) introduced the following bill; which was referred to the Com-
mittee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to increase
the age limit for 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. INCREASE IN AGE LIMIT FOR CHILD TAX CRED-**

4 **IT.**

5 (a) IN GENERAL.—Subparagraph (B) of section
6 24(c)(1) of the Internal Revenue Code of 1986 (defining
7 qualifying child) is amended by striking “age of 17” and
8 inserting “age of 19”.

1 (b) EFFECTIVE DATE.—The amendment made by
2 subsection (a) shall apply to taxable years beginning after
3 December 31, 2002.

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