

108TH CONGRESS
1ST SESSION

H. R. 1050

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

IN THE HOUSE OF REPRESENTATIVES

MARCH 4, 2003

Ms. BALDWIN (for herself, Mr. BROWN of Ohio, and Ms. CARSON of Indiana) 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 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, 2003.

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