

108TH CONGRESS  
1ST SESSION

# S. 92

To accelerate and make permanent the child tax credit.

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## IN THE SENATE OF THE UNITED STATES

JANUARY 7, 2003

Mrs. LINCOLN introduced the following bill; which was read twice and referred to the Committee on Finance

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# A BILL

To accelerate and make permanent 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. ACCELERATION OF CHILD TAX CREDIT.**

4       (a) IN GENERAL.—Subsection (a) of section 24 of the  
5 Internal Revenue Code of 1986 (relating to child tax cred-  
6 it) is amended to read as follows:

7       “(a) ALLOWANCE OF CREDIT.—There shall be al-  
8 lowed as a credit against the tax imposed by this chapter  
9 for the taxable year with respect to each qualifying child  
10 of the taxpayer an amount equal to \$1,000.”

11       (b) CONFORMING AMENDMENTS.—

