

109TH CONGRESS  
1ST SESSION

# H. R. 1597

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

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## IN THE HOUSE OF REPRESENTATIVES

APRIL 13, 2005

Ms. BALDWIN (for herself, Mr. BROWN of Ohio, Mr. KUCINICH, Mr. CHABOT,  
Mr. GONZALEZ, and Mr. SENSENBRENNER) introduced the following bill;  
which was referred to the Committee on Ways and Means

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## 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.—Paragraph (1) of section 24(c) of  
6 the Internal Revenue Code of 1986 (defining qualifying  
7 child) is amended by striking “age 17” and inserting “age  
8 19”.

1       (b) EFFECTIVE DATE.—The amendment made by  
2 subsection (a) shall apply to taxable years beginning after  
3 December 31, 2005.

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