

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.

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

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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