

109TH CONGRESS
1ST SESSION

H. R. 4030

To amend the Internal Revenue Code of 1986 to repeal the inflation adjustment of the earned income threshold used in determining the refundable portion of the child tax credit and to restore the threshold to its original amount.

IN THE HOUSE OF REPRESENTATIVES

OCTOBER 7, 2005

Ms. DELAURO (for herself, Mr. BROWN of Ohio, Ms. CARSON, Mr. POMEROY, Mr. GRIJALVA, Mr. PRICE of North Carolina, and Ms. SCHAKOWSKY) 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 repeal the inflation adjustment of the earned income threshold used in determining the refundable portion of the child tax credit and to restore the threshold to its original amount.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

1 **SECTION 1. REPEAL OF EARNED INCOME THRESHOLD IN-**
2 **FLATION ADJUSTMENT APPLICABLE TO THE**
3 **CHILD TAX CREDIT.**

4 (a) REPEAL OF INFLATION ADJUSTMENT.—Sub-
5 section (d) of section 24 of such Code is amended by strik-
6 ing paragraph (3).

7 (b) EFFECTIVE DATE.—The amendment made by
8 this section shall apply to taxable years beginning after
9 December 31, 2004.

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