

109TH CONGRESS  
2D SESSION

# H. R. 4708

To increase the refundable amount of the child credit in the case of taxpayers who had a primary residence in the Hurricane Katrina disaster area on August 28, 2005.

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## IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 8, 2006

Mr. RANGEL (for himself, Ms. DeLAURO, Mr. JEFFERSON, Mr. EMANUEL, and Mr. MELANCON) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To increase the refundable amount of the child credit in the case of taxpayers who had a primary residence in the Hurricane Katrina disaster area on August 28, 2005.

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. SHORT TITLE.**

4       This Act may be cited as the “Relief for Working  
5       Family Victims of Hurricane Katrina Act of 2006”.

6       **SEC. 2. WORKING FAMILY TAX RELIEF FOR HURRICANE**  
7       **KATRINA DISASTER AREA RESIDENTS.**

8       For purposes of section 24(d) of the Internal Revenue  
9       Code of 1986 (relating to portion of child tax credit made

1 refundable), in the case of any taxable year beginning dur-  
2 ing 2006 or 2007, with respect to any taxpayer who had  
3 a primary residence in the Hurricane Katrina disaster  
4 area (as defined in section 1400M(2) of such Code) on  
5 August 28, 2005, clause (i) of section 24(d)(1)(B) of such  
6 Code shall be applied by substituting 10 percent of the  
7 taxpayer's earned income for such taxable year for the  
8 amount which would otherwise be determined under such  
9 clause for such taxable year. A taxpayer may elect not to  
10 have this section apply for any taxable year.

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