

110TH CONGRESS
1ST SESSION

H. R. 2951

To amend the Internal Revenue Code of 1986 to modify the earned income tax credit for single, childless workers.

IN THE HOUSE OF REPRESENTATIVES

JUNE 28, 2007

Mr. YARMUTH (for himself and Mr. ELLISON) 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 modify the earned income tax credit for single, childless workers.

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 “Tax Relief for All
5 Workers Act of 2007”.

6 **SEC. 2. MODIFICATIONS TO EARNED INCOME TAX CREDIT**
7 **FOR WORKERS WITH NO QUALIFYING CHIL-**
8 **DREN.**

9 (a) INCREASE IN CREDIT AND PHASEOUT PERCENT-
10 AGES.—The table under section 32(b)(1)(A) of the Inter-

1 nal Revenue Code of 1986 is amended by striking “7.65”
 2 in both places it appears and inserting “15.3”.

3 (b) INCREASE IN PHASEOUT AMOUNT.—The table
 4 under section 32(b)(2)(A) of such Code is amended by
 5 striking “\$5,280” and inserting “\$10,700”.

6 (c) INFLATION ADJUSTMENT.—Subsection (j) of sec-
 7 tion 32 of such Code is amended by redesignating para-
 8 graph (2) as paragraph (3) and by inserting after para-
 9 graph (1) the following new paragraph:

10 “(2) PHASEOUT AMOUNT FOR INDIVIDUALS
 11 WITH NO QUALIFYING CHILDREN.—In the case of
 12 any taxable year beginning after calendar year 2008,
 13 the ‘\$10,700’ dollar amount in subsection (b)(2)(A)
 14 shall be increased by an amount equal to—

15 “(A) such dollar amount, multiplied by

16 “(B) the cost-of-living adjustment deter-
 17 mined under section 1(f)(3) for the calendar
 18 year in which the taxable year begins, deter-
 19 mined by substituting ‘calendar year 2007’ for
 20 ‘calendar year 1992’ in subparagraph (B)
 21 thereof.”.

22 (d) CONFORMING AMENDMENT.—Clause (i) of sec-
 23 tion 32(j)(1)(B) of such Code is amended by inserting
 24 “(other than the amount described in paragraph (2))”
 25 after “subsections (b)(2)(A)”.

1 (e) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to taxable years ending after De-
3 cember 31, 2007.

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