

110TH CONGRESS
1ST SESSION

H. R. 3364

To amend the Internal Revenue Code of 1986 to allow parents of murdered children to continue to claim the deduction for the personal exemption with respect to such child.

IN THE HOUSE OF REPRESENTATIVES

AUGUST 3, 2007

Mr. POE (for himself and Mr. CHABOT) 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 allow parents of murdered children to continue to claim the deduction for the personal exemption with respect to such child.

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. ALLOWANCE OF PERSONAL EXEMPTION FOR**
4 **MURDERED CHILDREN.**

5 (a) IN GENERAL.—Subsection (f) of section 152 of
6 the Internal Revenue Code of 1986 (relating to other defi-
7 nitions and rules) is amended by redesignating paragraph

1 (7) as paragraph (8) and inserting after paragraph (6)
2 the following new paragraph:

3 “(7) SPECIAL RULE FOR MURDERED CHIL-
4 DREN.—

5 “(A) IN GENERAL.—Solely for purposes of
6 determining the deduction under section 151(c),
7 a child of the taxpayer who is determined by
8 law enforcement authorities to have been the
9 victim of a homicide (as determined under State
10 law) committed by someone other than the tax-
11 payer—

12 “(i) shall be treated as meeting the
13 requirement of subsection (c)(1)(B) with
14 respect to the taxpayer for the applicable
15 period, if such child had, for the taxable
16 year which included the date of the death
17 of such child, the same principal place of
18 abode as the taxpayer for more than one-
19 half of the portion of such year before the
20 date of such death, and

21 “(ii) shall be treated as a qualifying
22 relative of the taxpayer for the applicable
23 period, if such child was (without regard to
24 this paragraph) a qualifying relative of the

1 taxpayer for the portion of the taxable year
2 before the date of such death.

3 “(B) APPLICABLE PERIOD.—For purposes
4 of this paragraph, the term ‘applicable period’
5 means, with respect to any child of the tax-
6 payer, each taxable year of the taxpayer ending
7 after the date of the death of such child and be-
8 ginning before the earlier of—

9 “(i) the date which is 5 years after
10 the date of such death, or

11 “(ii) the date that such child would
12 have attained the age of 18.”.

13 (b) EFFECTIVE DATE.—The amendment made by
14 this section shall apply with respect to deaths in taxable
15 years ending after the date of the enactment of this Act.

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