

110TH CONGRESS  
1ST SESSION

# H. R. 3961

To amend the Internal Revenue Code of 1986 to provide relief with respect to the children of members of the Armed Forces of the United States who die as a result of service in a combat zone.

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## IN THE HOUSE OF REPRESENTATIVES

OCTOBER 24, 2007

Mr. MEEK of Florida introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to provide relief with respect to the children of members of the Armed Forces of the United States who die as a result of service in a combat zone.

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. INCREASE IN CHILD CREDIT WITH RESPECT TO**  
2 **CHILDREN OF MEMBERS OF THE ARMED**  
3 **FORCES OF THE UNITED STATES WHO DIE AS**  
4 **A RESULT OF SERVICE IN A COMBAT ZONE.**

5 (a) IN GENERAL.—Subsection (a) of section 24 of the  
6 Internal Revenue Code of 1986 (relating to allowance of  
7 credit) is amended to read as follows:

8 “(a) ALLOWANCE OF CREDIT.—

9 “(1) IN GENERAL.—There shall be allowed as a  
10 credit against the tax imposed by this chapter for  
11 the taxable year with respect to each qualifying child  
12 of the taxpayer an amount equal to \$1,000.

13 “(2) INCREASE IN CREDIT IN CASE OF MEMBER  
14 OF THE ARMED FORCES WHO DIES AS A RESULT OF  
15 SERVICE IN A COMBAT ZONE.—In the case of tax-  
16 payer—

17 “(A) whose deceased spouse is an indi-  
18 vidual to whom section 692(a) (relating to gen-  
19 eral rule for income taxes of members of armed  
20 forces on death) applies,

21 “(B) with respect to whom the qualifying  
22 child is a child (as defined in section 152(f)(1))  
23 of such deceased spouse, and

24 “(C) who, as of the close of the taxable  
25 year, has not remarried after the death of such  
26 deceased spouse,

1 paragraph (1) shall be applied with respect to such  
2 qualifying child by substituting ‘\$5,000’ for  
3 ‘\$1,000’.”.

4 (b) AGI LIMITATION NOT APPLICABLE.—Subsection  
5 (b) of section 24 of such Code (relating to limitations) is  
6 amended by adding at the end the following:

7 “(4) AGI LIMITATION NOT APPLICABLE TO IN-  
8 CREASED CREDIT AMOUNT WITH RESPECT TO CER-  
9 TAIN DECEASED MEMBERS OF THE ARMED  
10 FORCES.—Paragraph (1) shall not apply to the por-  
11 tion of the credit amount allowable under subsection  
12 (a) by reason of paragraph (2) thereof.”.

13 (c) EFFECTIVE DATE.—The amendments allowed by  
14 this section shall apply to taxable years beginning after  
15 December 31, 2006.

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