

110TH CONGRESS
2D SESSION

H. R. 5298

To deny a rebate of Federal income taxes to illegal immigrants.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 7, 2008

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

A BILL

To deny a rebate of Federal income taxes to illegal
immigrants.

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. DENIAL OF 2008 REBATE OF FEDERAL INCOME**
4 **TAXES TO ILLEGAL IMMIGRANTS.**

5 (a) IN GENERAL.—Notwithstanding any other provi-
6 sion of law, a nonresident alien individual shall not be eli-
7 gible for a rebate of Federal income taxes provided by an
8 Act of Congress enacted during 2008.

9 (b) IDENTIFICATION NUMBER REQUIREMENT.—

10 (1) IN GENERAL.—Notwithstanding any other
11 provision of law, no rebate of Federal income taxes

1 provided by an Act of Congress enacted during 2008
2 shall be allowed to an individual who does not in-
3 clude on the return of tax for the taxable year—

4 (A) such individual's valid identification
5 number,

6 (B) in the case of a joint return, the valid
7 identification number of such individual's
8 spouse, and

9 (C) in the case of any qualifying child
10 taken into account under such Act providing for
11 such rebate, the valid identification number of
12 such qualifying child.

13 (2) VALID IDENTIFICATION NUMBER.—For pur-
14 poses of paragraph (1), the term “valid identifica-
15 tion number” means a social security number issued
16 to an individual by the Social Security Administra-
17 tion. Such term shall not include a TIN issued by
18 the Internal Revenue Service.

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