

111TH CONGRESS
1ST SESSION

H. R. 3267

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.

IN THE HOUSE OF REPRESENTATIVES

JULY 20, 2009

Mr. MEEK of Florida 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 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 for which the taxpayer is allowed a
13 deduction under section 151 an amount equal to
14 \$1,000.

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

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

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

1 “(C) who, as of the close of the taxable
2 year, has not remarried after the death of such
3 deceased spouse,
4 paragraph (1) shall be applied with respect to such
5 qualifying child by substituting ‘\$5,000’ for
6 ‘\$1,000’.”.

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

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

16 (c) EFFECTIVE DATE.—The amendments allowed by
17 this section shall apply to taxable years beginning after
18 December 31, 2008.

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