

111TH CONGRESS
1ST SESSION

H. R. 538

To amend the Internal Revenue Code of 1986 to reduce the earned income threshold applicable to the refundable portion of the child tax credit and to increase the age limit for such credit.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 14, 2009

Mr. PASCRELL (for himself and Mr. BOREN) 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 reduce the earned income threshold applicable to the refundable portion of the child tax credit and to increase the age limit for such credit.

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 “Child Tax Credit
5 Growth Act of 2009”.

1 **SEC. 2. REDUCTION IN EARNED INCOME THRESHOLD AP-**
2 **PLICABLE TO REFUNDABLE PORTION OF**
3 **CHILD TAX CREDIT.**

4 (a) REDUCTION IN EARNED INCOME THRESHOLD.—
5 Subsection (d)(1)(B)(i) of section 24 of the Internal Rev-
6 enue Code of 1986 (relating to portion of credit refund-
7 able) is amended by striking “\$10,000” and inserting
8 “\$5,000”.

9 (b) REPEAL OF INFLATION ADJUSTMENT.—Sub-
10 section (d) of such section of such Code is amended by
11 striking paragraph (3).

12 (c) EFFECTIVE DATE.—The amendments made by
13 this section shall apply to taxable years beginning after
14 December 31, 2008.

15 **SEC. 3. INCREASE IN AGE LIMIT FOR CHILD TAX CREDIT.**

16 (a) IN GENERAL.—Paragraph (1) of section 24(c) of
17 the Internal Revenue Code of 1986 (defining qualifying
18 child) is amended by striking “age 17” and inserting “age
19 19”.

20 (b) EFFECTIVE DATE.—The amendment made by
21 subsection (a) shall apply to taxable years beginning after
22 December 31, 2008.

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