

111TH CONGRESS  
1ST SESSION

# S. 26

To amend the Internal Revenue Code of 1986 to reset the income threshold used to calculate the refundable portion of the child tax credit and to repeal the sunset for certain prior modifications made to the credit.

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## IN THE SENATE OF THE UNITED STATES

JANUARY 7, 2009

Mrs. LINCOLN introduced the following bill; which was read twice and referred to the Committee on Finance

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## A BILL

To amend the Internal Revenue Code of 1986 to reset the income threshold used to calculate the refundable portion of the child tax credit and to repeal the sunset for certain prior modifications made to the 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 “Working Family Child  
5       Assistance Act”.

6       **SEC. 2. MODIFICATION OF CHILD TAX CREDIT; REPEAL OF**  
7       **SUNSET.**

8       (a) MODIFICATION OF THRESHOLD AMOUNT.—

1           (1) IN GENERAL.—Clause (i) of section  
 2           24(d)(1)(B) of the Internal Revenue Code of 1986  
 3           is amended by striking “\$10,000” and inserting  
 4           “\$8,500”.

5           (2) REPEAL OF INFLATION ADJUSTMENT TO  
 6           EARNED INCOME BASE.—Subsection (d) of section  
 7           24 of such Code (relating to portion of credit re-  
 8           fundable) is amended by striking paragraph (3).

9           (3) CONFORMING AMENDMENT.—Section 24(d)  
 10          of such Code is amended by striking paragraph (4).

11          (4) EFFECTIVE DATE.—The amendments made  
 12          by this subsection shall apply to taxable years begin-  
 13          ning after December 31, 2009.

14          (b) REPEAL OF EGTRRA SUNSET.—Title IX of the  
 15          Economic Growth and Tax Relief Reconciliation Act of  
 16          2001 (relating to sunset of provisions of such Act) shall  
 17          not apply to sections 201 and 203 of such Act (relating  
 18          to modifications to child tax credit and refunds dis-  
 19          regarded in the administration of federal programs and  
 20          federally assisted programs).

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