

113TH CONGRESS
1ST SESSION

S. 1869

To repeal section 403 of the Bipartisan Budget Act of 2013, relating to an annual adjustment of retired pay for members of the Armed Forces under the age of 62, and to provide an offset.

IN THE SENATE OF THE UNITED STATES

DECEMBER 19, 2013

Ms. AYOTTE (for herself, Mr. GRAHAM, and Mr. WICKER) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To repeal section 403 of the Bipartisan Budget Act of 2013, relating to an annual adjustment of retired pay for members of the Armed Forces under the age of 62, and to provide an offset.

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 “Keeping Our Promise
5 to Our Military Heroes Act”.

1 **SEC. 2. REPEAL OF REDUCTIONS MADE BY BIPARTISAN**
 2 **BUDGET ACT OF 2013.**

3 (a) REPEAL.—Section 403 of the Bipartisan Budget
 4 Act of 2013 is repealed as of the date of the enactment
 5 of such Act.

6 (b) SOCIAL SECURITY NUMBER REQUIRED TO CLAIM
 7 THE REFUNDABLE PORTION OF THE CHILD TAX CRED-
 8 IT.—

9 (1) IN GENERAL.—Subsection (d) of section 24
 10 of the Internal Revenue Code of 1986 is amended by
 11 adding at the end the following new paragraph:

12 “(5) IDENTIFICATION REQUIREMENT WITH RE-
 13 SPECT TO TAXPAYER.—

14 “(A) IN GENERAL.—Paragraph (1) shall
 15 not apply to any taxpayer for any taxable year
 16 unless the taxpayer includes the taxpayer’s So-
 17 cial Security number on the return of tax for
 18 such taxable year.

19 “(B) JOINT RETURNS.—In the case of a
 20 joint return, the requirement of subparagraph
 21 (A) shall be treated as met if the Social Secu-
 22 rity number of either spouse is included on such
 23 return.

24 “(C) LIMITATION.—Subparagraph (A)
 25 shall not apply to the extent the tentative min-

1 imum tax (as defined in section 55(b)(1)(A))
 2 exceeds the credit allowed under section 32.”.

3 (2) OMISSION TREATED AS MATHEMATICAL OR
 4 CLERICAL ERROR.—Subparagraph (I) of section
 5 6213(g)(2) of the Internal Revenue Code of 1986 is
 6 amended to read as follows:

7 “(I) an omission of a correct Social Secu-
 8 rity number required under section 24(d)(5)
 9 (relating to refundable portion of child tax cred-
 10 it), or a correct TIN under section 24(e) (relat-
 11 ing to child tax credit), to be included on a re-
 12 turn,”.

13 (3) CONFORMING AMENDMENT.—Subsection (e)
 14 of section 24 of the Internal Revenue Code of 1986
 15 is amended by inserting “WITH RESPECT TO QUALI-
 16 FYING CHILDREN” after “IDENTIFICATION RE-
 17 QUIREMENT” in the heading thereof.

18 (4) EFFECTIVE DATE.—The amendments made
 19 by this subsection shall apply to taxable years begin-
 20 ning after the date of the enactment of this Act.

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