

113TH CONGRESS
1ST SESSION

S. 91

To amend the Internal Revenue Code of 1986 to clarify eligibility for the child tax credit.

IN THE SENATE OF THE UNITED STATES

JANUARY 23 (legislative day, JANUARY 3), 2013

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

A BILL

To amend the Internal Revenue Code of 1986 to clarify eligibility for the child tax 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 In-
5 tegrity Preservation Act of 2013”.

6 **SEC. 2. ELIGIBILITY FOR CHILD TAX CREDIT.**

7 (a) IN GENERAL.—Subsection (e) of section 24 of the
8 Internal Revenue Code of 1986 is amended by striking
9 “under this section to a taxpayer” and all that follows and
10 inserting “under this section to any taxpayer unless—

1 “(1) such taxpayer includes the taxpayer’s valid
2 identification number (as defined in section
3 6428(h)(2)) on the return of tax for the taxable
4 year, and

5 “(2) with respect to any qualifying child, the
6 taxpayer includes the name and taxpayer identifica-
7 tion number of such qualifying child on such return
8 of tax.”.

9 (b) EFFECTIVE DATE.—The amendment made by
10 this section shall apply to taxable years beginning after
11 the date of the enactment of this Act.

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