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114TH CONGRESS
1ST SESSION

H. R. 1182

To amend the Internal Revenue Code of 1986 to prevent retroactive claims of the earned income tax credit by individuals receiving work authorizations pursuant to certain deferred action programs.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 27, 2015

Mr. SCHWEIKERT 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 prevent retroactive claims of the earned income tax credit by individuals receiving work authorizations pursuant to certain deferred action programs.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. PREVENTION OF RETROACTIVE CLAIMS OF EARNED INCOME TAX CREDIT BY INDIVIDUALS RECEIVING WORK AUTHORIZATIONS PURSUANT TO CERTAIN DEFERRED ACTION PROGRAMS.

(a) IN GENERAL.—Section 32(m) of the Internal Revenue Code of 1986 is amended—

(1) by striking ‘‘Solely for purposes of’’ and inserting the following:

‘‘(1) IN GENERAL.—Solely for purposes of’’, and

(2) by adding at the end the following new paragraph:

‘‘(2) DENIAL OF RETROACTIVE APPLICATION FOR CERTAIN BENEFICIARIES OF DEFERRED ACTION.—

‘‘(A) IN GENERAL.—In the case of any specified deferred action beneficiary, paragraph (1) shall be applied by inserting ‘before the close of the taxable year to which the return relates’ after ‘Social Security Administration’.

‘‘(B) SPECIFIED DEFERRED ACTION BENEFICIARY.—For purposes of this paragraph, the term ‘specified deferred action beneficiary’ means any individual who receives temporary deportation relief and work authorization in accordance with any program not specifically established by law under which aliens are provided temporary deportation relief.''.

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to—

(1) any return of tax which is filed after the date of the enactment of this Act, and

(2) any amendment or supplement (to any return of tax) which is filed after such date (without regard to the date on which the return of tax is filed).

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