

114TH CONGRESS
1ST SESSION

H. R. 1249

To amend the Internal Revenue Code of 1986 to prevent individuals receiving work authorizations under certain deferred action programs from being eligible for the earned income tax credit.

IN THE HOUSE OF REPRESENTATIVES

MARCH 4, 2015

Mr. MCHENRY 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 individuals receiving work authorizations under certain deferred action programs from being eligible for the earned income 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 “No Free Rides Act”.

1 **SEC. 2. INDIVIDUALS RECEIVING WORK AUTHORIZATIONS**
2 **UNDER CERTAIN DEFERRED ACTION PRO-**
3 **GRAMS NOT ELIGIBLE FOR EARNED INCOME**
4 **TAX CREDIT.**

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

7 (1) by striking “(other than a social security
8 number” and inserting “other than—

9 “(1) a social security number”, and

10 (2) by striking “Social Security Act).” and in-
11 serting “Social Security Act, and

12 “(2) a social security number issued pursuant
13 to a work authorization obtained under any program
14 not specifically established by law which provides
15 aliens with deferred action from removal.”.

16 (b) EFFECTIVE DATE.—The amendments made by
17 this section shall apply to any return of tax, and any
18 amendment or supplement to any return of tax, which is
19 filed after the date of the enactment of this Act.

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