

114TH CONGRESS
1ST SESSION

H. R. 1332

To amend the Internal Revenue Code of 1986 to disallow the earned income tax credit and the child tax credit for individuals who are not lawfully present in the United States or who have received work authorization pursuant to certain deferred action programs.

IN THE HOUSE OF REPRESENTATIVES

MARCH 4, 2015

Mr. WEBER of Texas (for himself, Mr. YOHO, Mr. JONES, Mr. BYRNE, Mr. POSEY, Mr. BROOKS of Alabama, Mr. RICE of South Carolina, and 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 disallow the earned income tax credit and the child tax credit for individuals who are not lawfully present in the United States or who have received work authorization pursuant to certain deferred action programs.

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 “Deny Amnesty Credits
5 Act of 2015”.

1 **SEC. 2. FINDINGS.**

2 Congress finds the following:

3 (1) On June 15, 2012, the Secretary of Home-
4 land Security announced that certain undocumented
5 aliens could apply for deferred action and work au-
6 thorization under the Deferred Action for Childhood
7 Arrivals program (DACA), a program not authorized
8 by law.

9 (2) As of the end of last year, the Federal Gov-
10 ernment has approved 787,068 DACA applications.

11 (3) On November 20, 2014, the President an-
12 nounced additional executive actions with regards to
13 deferred action and work authorization for undocu-
14 mented aliens, including the creation of the Deferred
15 Action for Parents of Americans and Lawful Perma-
16 nent Residents program (DAPA), a program not au-
17 thorized by law.

18 (4) These deferred action and work authoriza-
19 tion programs would allow undocumented aliens to
20 qualify for the Earned Income Tax Credit (EITC)
21 and the Child Tax Credit (CTC).

22 (5) Article 1, Section 9, Clause 7 of the United
23 States Constitution clearly grants Congress the sole
24 authority to permit the expenditure of taxpayer
25 funds.

1 (6) Because of these unauthorized programs,
 2 direct spending from the United States Treasury
 3 under these credits could increase by \$10.2 billion
 4 over ten years according to the Congressional Budget
 5 et Office.

6 **SEC. 3. DENIAL OF EARNED INCOME TAX CREDIT FOR**
 7 **ALIENS RECEIVING WORK AUTHORIZATION**
 8 **PURSUANT TO CERTAIN DEFERRED ACTION**
 9 **PROGRAMS.**

10 (a) IN GENERAL.—Section 32(c) of the Internal Rev-
 11 enue Code of 1986 is amended by adding at the end the
 12 following new subparagraph:

13 “(G) EXCEPTION FOR DEFERRED ACTION
 14 BENEFICIARY.—The term ‘eligible individual’
 15 does not include any individual who for any
 16 portion of the taxable year is granted employ-
 17 ment authorization pursuant to a program not
 18 specifically authorized by law which provides
 19 aliens with deferred action on removal.”.

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

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

24 (2) any amendment or supplement (to any re-
 25 turn of tax) which is filed after such date (without

1 regard to the date on which the return of tax is
2 filed).

3 **SEC. 4. DENIAL OF CHILD TAX CREDIT FOR ALIENS RE-**
4 **CEIVING WORK AUTHORIZATION PURSUANT**
5 **TO CERTAIN DEFERRED ACTION PROGRAMS**
6 **AND ALIENS NOT LAWFULLY PRESENT.**

7 (a) IN GENERAL.—Section 24 of the Internal Rev-
8 enue Code of 1986 is amended by adding at the end the
9 following new paragraph:

10 “(5) EXCEPTION FOR DEFERRED ACTION BEN-
11 EFICIARY.—In the case of an individual who for any
12 portion of the taxable year has in effect employment
13 authorization pursuant to a program not specifically
14 authorized by law which provides aliens with de-
15 ferred action on removal, this subsection shall not
16 apply.”.

17 “(g) EXCEPTION FOR CERTAIN ALIENS.—No credit
18 shall be allowed under this section to any individual—

19 “(1) who is not lawfully present in the United
20 States at any time during the taxable year, or

21 “(2) who for any portion of the taxable year is
22 granted employment authorization pursuant to a
23 program not specifically authorized by law which
24 provides aliens with deferred action on removal.”.

1 (b) EFFECTIVE DATE.—The amendment made by
2 this section shall apply to taxable years beginning after
3 December 31, 2014.

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