

114TH CONGRESS
1ST SESSION

H. R. 1757

To amend the Internal Revenue Code of 1986 to provide an increasingly larger earned income credit for families with more than 3 children.

IN THE HOUSE OF REPRESENTATIVES

APRIL 13, 2015

Mr. NADLER 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 provide an increasingly larger earned income credit for families with more than 3 children.

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 “Tax Fairness for All
5 Families Act of 2015”.

6 **SEC. 2. INCREASED EARNED INCOME CREDIT FOR FAMI-**
7 **LIES WITH MORE THAN 3 CHILDREN.**

8 (a) IN GENERAL.—Paragraph (1) of section 32(b) of
9 the Internal Revenue Code of 1986 is amended to read
10 as follows:

1 “(1) PERCENTAGES.—For purposes of sub-
2 section (a)—

“In the case of an eligible individual with:	The credit percentage is:	The phaseout percentage is:
1 qualifying child	34.00	15.98
2 qualifying children	40.00	21.06
3 qualifying children	45.00	21.06
4 qualifying children	50.00	21.06
5 qualifying children	55.00	21.06
6 qualifying children	60.00	21.06
7 or more qualifying children	65.00	21.06
No qualifying children	7.65	7.65.”.

3 (b) CONFORMING AMENDMENT.—Paragraph (3) of
4 section 32(b) of such Code is amended by striking sub-
5 paragraph (A).

6 (c) EFFECTIVE DATE.—The amendments made by
7 this section shall apply to taxable years beginning after
8 December 31, 2014.

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