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114TH CONGRESS
1ST SESSION

H. R. 3123

To amend the Internal Revenue Code of 1986 to prohibit aliens in an unlawful immigration status from claiming the earned income tax credit.

IN THE HOUSE OF REPRESENTATIVES

JULY 21, 2015

Mr. COLLINS of Georgia (for himself, Mr. FARENTHOLD, and Mr. CARTER of Georgia) introduced the following bill; which was referred to the Committee on Ways and Means

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A BILL

To amend the Internal Revenue Code of 1986 to prohibit aliens in an unlawful immigration status from claiming the earned income tax credit.

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

SECTION 1. SHORT TITLE.

This Act may be cited as the ‘‘Tax Credit Accountability Act of 2015’’.

SEC. 2. DISALLOWING EARNED INCOME TAX CREDIT FOR ALIENS IN UNLAWFUL IMMIGRATION STATUS.

(a) IN GENERAL.—Section 32(c)(1) of the Internal Revenue Code of 1986 is amended by adding at the end the following new subparagraph:

"(G) EXCEPTION FOR ALIENS IN UNLAWFUL IMMIGRATION STATUS.—The term 'eligible individual' does not include any alien individual who, at any point during the taxable year, is in an unlawful immigration status.".

(b) EFFECTIVE DATE.—The amendment 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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