II

114TH CONGRESS
1ST SESSION

S. 53

To amend the Internal Revenue Code of 1986 to clarify eligibility for the child tax credit.

IN THE SENATE OF THE UNITED STATES

JANUARY 7, 2015

Mr. VITTER introduced the following bill; which was read twice and referred to the Committee on Finance

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A BILL

To amend the Internal Revenue Code of 1986 to clarify eligibility for the child 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 "Child Tax Credit Integrity Preservation Act of 2015".

SEC. 2. ELIGIBILITY FOR CHILD TAX CREDIT.

(a) IN GENERAL.—Subsection (e) of section 24 of the Internal Revenue Code of 1986 is amended to read as follows:

"(e) IDENTIFICATION REQUIREMENT.—

"(1) IN GENERAL.—No credit shall be allowed under this section to any taxpayer unless—

"(A) such taxpayer includes the taxpayer's valid identification number on the return of tax for the taxable year, and

"(B) with respect to any qualifying child, the taxpayer includes the name and taxpayer identification number of such qualifying child on such return of tax.

"(2) VALID IDENTIFICATION NUMBER.—For purposes of paragraph (1), the term 'valid identification number' means a social security number issued to an individual by the Social Security Administration. Such term shall not include a TIN issued by the Internal Revenue Service.".

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after the date of the enactment of this Act.

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