

115TH CONGRESS
1ST SESSION

H. R. 2681

To amend the Internal Revenue Code of 1986 to increase the age range at which the earned income tax credit is allowed to former foster children and other individuals without qualifying children.

IN THE HOUSE OF REPRESENTATIVES

MAY 25, 2017

Mr. DANNY K. DAVIS of Illinois 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 increase the age range at which the earned income tax credit is allowed to former foster children and other individuals without qualifying 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 “Foster EITC Act of
5 2017”.

1 **SEC. 2. INCREASE IN AGE RANGE AT WHICH EARNED IN-**
 2 **COME TAX CREDIT ALLOWABLE TO FORMER**
 3 **FOSTER CHILDREN AND OTHER INDIVIDUALS**
 4 **WITHOUT QUALIFYING CHILDREN.**

5 (a) IN GENERAL.—Section 32(c)(1)(A)(ii)(II) of the
 6 Internal Revenue Code of 1986 is amended—

7 (1) by striking “age 25” and inserting “age
 8 21”; and

9 (2) by striking “age 65” and inserting “age
 10 68”.

11 (b) EXPANDING THE EITC FOR CERTAIN FORMER
 12 FOSTER YOUTH.—Section 32(c)(1) of such Code is
 13 amended by adding at the end the following:

14 “(G) FOSTER YOUTH.—

15 “(i) IN GENERAL.—For purposes of
 16 subparagraph (A), the term ‘eligible indi-
 17 vidual’ shall include an individual who is a
 18 qualified foster youth.

19 “(ii) QUALIFIED FOSTER YOUTH DE-
 20 FINED.—For purposes of clause (i), the
 21 term ‘qualified foster youth’ means an in-
 22 dividual who—

23 “(I) has attained age 18 but not
 24 attained age 21 before the close of the
 25 taxable year, and

1 “(II) on or after attaining the
2 age of 14 was placed in a foster fam-
3 ily home by an agency of a State or
4 a political subdivision thereof or by a
5 qualified foster care placement agency
6 (as defined by section 131(b)(3)).”.

7 (c) EFFECTIVE DATE.—The amendments made by
8 this section shall apply to taxable years beginning after
9 the date of enactment of this Act.

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