

114TH CONGRESS  
1ST SESSION

# H. R. 1286

To amend the Internal Revenue Code of 1986 to eliminate the lower threshold for the refundable portion of the child tax credit, and for other purposes.

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## IN THE HOUSE OF REPRESENTATIVES

MARCH 4, 2015

Ms. DELAURO (for herself, Mr. LEVIN, Mr. NEAL, Mr. DOGGETT, Mrs. BEATTY, Mr. BECERRA, Mr. BEYER, Mr. BISHOP of Georgia, Mr. BLUMENAUER, Ms. BONAMICI, Ms. BROWN of Florida, Ms. BROWNLEY of California, Mrs. BUSTOS, Mr. BUTTERFIELD, Mrs. CAPPs, Mr. CAPUANO, Mr. CÁRDENAS, Mr. CARSON of Indiana, Mr. CARTWRIGHT, Ms. CHU of California, Mr. CICILLINE, Ms. CLARK of Massachusetts, Ms. CLARKE of New York, Mr. CLAY, Mr. CLEAVER, Mr. COHEN, Mr. CONNOLLY, Mr. CONYERS, Mr. COURTNEY, Mr. CROWLEY, Mr. CUMMINGS, Mr. DANNY K. DAVIS of Illinois, Mrs. DAVIS of California, Mr. DEFazio, Ms. DEGETTE, Ms. DELBENE, Mr. DESAULNIER, Mrs. DINGELL, Ms. EDWARDS, Mr. ELLISON, Mr. ENGEL, Ms. ESHOO, Ms. ESTY, Mr. FATAH, Mr. FARR, Ms. FRANKEL of Florida, Ms. FUDGE, Mr. GARAMENDI, Mr. GRAYSON, Mr. AL GREEN of Texas, Mr. GENE GREEN of Texas, Mr. GRIJALVA, Mr. GUTIÉRREZ, Ms. HAHN, Mr. HASTINGS, Mr. HECK of Washington, Mr. HIGGINS, Mr. HIMES, Mr. HONDA, Mr. HOYER, Mr. ISRAEL, Ms. JACKSON LEE, Mr. JEFFRIES, Ms. KAPTUR, Mr. KEATING, Mr. KENNEDY, Mr. KILDEE, Mr. KILMER, Ms. KUSTER, Mr. LANGEVIN, Mr. LARSON of Connecticut, Ms. LEE, Mr. LEWIS, Mr. LOEBSACK, Mr. LOWENTHAL, Mrs. LOWEY, Mr. BEN RAY LUJÁN of New Mexico, Mr. LYNCH, Mrs. CAROLYN B. MALONEY of New York, Mr. McDERMOTT, Mr. MCGOVERN, Mr. MEEKS, Ms. MOORE, Mr. NADLER, Mr. NOLAN, Ms. NORTON, Mr. PALLONE, Mr. PASCRELL, Ms. PELOSI, Mr. PIERLUISI, Ms. PINGREE, Mr. POCAN, Mr. PRICE of North Carolina, Mr. RANGEL, Mr. RICHMOND, Ms. ROYBAL-ALLARD, Mr. RUSH, Mr. RYAN of Ohio, Mr. SABLAN, Ms. LINDA T. SÁNCHEZ of California, Mr. SARBANES, Ms. SCHAKOWSKY, Mr. DAVID SCOTT of Georgia, Mr. SCOTT of Virginia, Mr. SERRANO, Ms. SEWELL of Alabama, Mr. SIREs, Ms. SLAUGHTER, Ms. SPEIER, Mr. TAKANO, Mr. THOMPSON of California, Ms. TITUS, Mr. TONKO, Mrs. TORRES, Ms. TSONGAS, Mr. VAN HOLLEN, Mr. VARGAS, Mr. VEASEY, Mr. WALZ, Ms. WASSERMAN SCHULTZ, Ms. MAXINE WATERS of California, Mrs. WATSON COLEMAN, Mr. WELCH, Ms. WILSON of Florida, and Mr. YARMUTH) 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 eliminate the lower threshold for the refundable portion of the child tax credit, and for other purposes.

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 “Child Tax Credit Per-  
5 manency Act of 2015”.

6 **SEC. 2. MODIFICATIONS OF THE CHILD TAX CREDIT.**

7       (a) REFUNDABLE PORTION.—Clause (i) of section  
8 24(d)(1)(B) of the Internal Revenue Code of 1986 is  
9 amended to read as follows:

10                   “(i) 25 percent of the taxpayer’s  
11                   earned income (within the meaning of sec-  
12                   tion 32) which is taken into account in  
13                   computing taxable income for the taxable  
14                   year, or”.

15       (b) INFLATION ADJUSTMENT.—Section 24 of such  
16 Code is amended by adding at the end the following new  
17 subsection:

18                   “(g) INFLATION ADJUSTMENT.—In the case of any  
19 taxable year beginning in a calendar year after 2013, the  
20 \$1,000 amount contained in subsection (a) shall be in-  
21 creased by an amount equal to—

1           “(1) such dollar amount, multiplied by

2           “(2) the cost-of-living adjustment determined  
3 under section 1(f)(3) for the calendar year in which  
4 the taxable year begins, determined by substituting  
5 ‘calendar year 2012’ for ‘calendar year 1992’ in sub-  
6 paragraph (B) thereof. Any increase determined  
7 under the preceding sentence shall be rounded to the  
8 nearest multiple of \$50.”.

9           (c) CONFORMING AMENDMENTS.—Section 24(d) of  
10 such Code is amended by striking paragraphs (3) and (4).

11          (d) EFFECTIVE DATE.—

12           (1) Except as provided in paragraph (2), the  
13 amendments made by this section shall apply to tax-  
14 able years beginning after December 31, 2014.

15           (2) The amendment made by subsection (b)  
16 shall apply to taxable years beginning after Decem-  
17 ber 31, 2012.

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