

111<sup>TH</sup> CONGRESS  
1<sup>ST</sup> SESSION

# H. R. 3267

To amend the Internal Revenue Code of 1986 to provide relief with respect to the children of members of the Armed Forces of the United States who die as a result of service in a combat zone.

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## IN THE HOUSE OF REPRESENTATIVES

JULY 20, 2009

Mr. MEEK of Florida 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 provide relief with respect to the children of members of the Armed Forces of the United States who die as a result of service in a combat zone.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

1 **SECTION 1. INCREASE IN CHILD CREDIT WITH RESPECT TO**  
2 **CHILDREN OF MEMBERS OF THE ARMED**  
3 **FORCES OF THE UNITED STATES WHO DIE AS**  
4 **A RESULT OF SERVICE IN A COMBAT ZONE.**

5 (a) IN GENERAL.—Subsection (a) of section 24 of the  
6 Internal Revenue Code of 1986 (relating to allowance of  
7 credit) is amended to read as follows:

8 “(a) ALLOWANCE OF CREDIT.—

9 “(1) IN GENERAL.—There shall be allowed as a  
10 credit against the tax imposed by this chapter for  
11 the taxable year with respect to each qualifying child  
12 of the taxpayer for which the taxpayer is allowed a  
13 deduction under section 151 an amount equal to  
14 \$1,000.

15 “(2) INCREASE IN CREDIT IN CASE OF MEMBER  
16 OF THE ARMED FORCES WHO DIES AS A RESULT OF  
17 SERVICE IN A COMBAT ZONE.—In the case of tax-  
18 payer—

19 “(A) whose deceased spouse is an indi-  
20 vidual to whom section 692(a) (relating to gen-  
21 eral rule for income taxes of members of armed  
22 forces on death) applies,

23 “(B) with respect to whom the qualifying  
24 child is a child (as defined in section 152(f)(1))  
25 of such deceased spouse, and

1           “(C) who, as of the close of the taxable  
2           year, has not remarried after the death of such  
3           deceased spouse,  
4           paragraph (1) shall be applied with respect to such  
5           qualifying child by substituting ‘\$5,000’ for  
6           ‘\$1,000’.”.

7           (b) AGI LIMITATION NOT APPLICABLE.—Subsection  
8 (b) of section 24 of such Code (relating to limitations) is  
9 amended by adding at the end the following:

10           “(4) AGI LIMITATION NOT APPLICABLE TO IN-  
11           CREASED CREDIT AMOUNT WITH RESPECT TO CER-  
12           TAIN DECEASED MEMBERS OF THE ARMED  
13           FORCES.—Paragraph (1) shall not apply to the por-  
14           tion of the credit amount allowable under subsection  
15           (a) by reason of paragraph (2) thereof.”.

16           (c) EFFECTIVE DATE.—The amendments allowed by  
17 this section shall apply to taxable years beginning after  
18 December 31, 2008.

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