

116TH CONGRESS
2D SESSION

H. R. 6762

To provide COVID–19 related assistance through a special earned income rule for purposes of the refundable child and earned income credits for taxable year 2020.

IN THE HOUSE OF REPRESENTATIVES

MAY 8, 2020

Mr. HIGGINS of New York (for himself and Mr. KELLY of Pennsylvania) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To provide COVID–19 related assistance through a special earned income rule for purposes of the refundable child and earned income credits for taxable year 2020.

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 “COVID-19 Earned In-
5 come Act”.

6 **SEC. 2. SPECIAL RULE FOR DETERMINING EARNED IN-**
7 **COME.**

8 (a) IN GENERAL.—If the earned income (as defined
9 in section 32(c)(2) of the Internal Revenue Code of 1986)

1 of a taxpayer for the applicable taxable year is less than
2 the earned income (as so defined) of the taxpayer for the
3 preceding taxable year, the credits allowed under sections
4 24(d) and 32 of the Internal Revenue Code of 1986 may,
5 at the election of the taxpayer, be determined by sub-
6 stituting—

7 (1) such earned income for the preceding tax-
8 able year; for

9 (2) such earned income for the applicable tax-
10 able year.

11 (b) **APPLICABLE TAXABLE YEAR.**—For purposes of
12 this section, the term “applicable taxable year” means tax-
13 able year 2020.

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