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(Original Signature of Member)

114TH CONGRESS
1ST SESSION

H. R.

To amend the Internal Revenue Code of 1986 to provide a limitation on certain aliens from claiming the earned income tax credit.

IN THE HOUSE OF REPRESENTATIVES

Mr. YOUNG of Iowa introduced the following bill; which was referred to the Committee on _____

A BILL

To amend the Internal Revenue Code of 1986 to provide a limitation on certain aliens from claiming the earned income tax credit.

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. LIMITATION ON CERTAIN ALIENS CLAIMING**
4 **EARNED INCOME TAX CREDIT.**

5 (a) IN GENERAL.—Section 32(c)(1) of the Internal
6 Revenue Code of 1986 is amended by adding at the end
7 the following new subparagraph:

1 “(G) PROHIBITION ON RETROACTIVE
2 CREDIT FOR CERTAIN IMMIGRANTS.—

3 “(i) IN GENERAL.—In the case of any
4 alien described in clause (iii), no credit
5 shall be allowed under this section for the
6 taxable year in which such alien was grant-
7 ed deferred action described in such clause
8 or for any taxable year prior to such year
9 unless such alien—

10 “(I) was an eligible individual for
11 the taxable year, and

12 “(II) was authorized to engage in
13 employment in the United States for
14 the entire taxable year.

15 “(ii) MARRIED INDIVIDUALS.—In the
16 case of an eligible individual who is mar-
17 ried (within the meaning of section 7703)
18 to an alien described in clause (iii), no
19 credit shall be allowed under this section
20 for any taxable year—

21 “(I) in which such alien was mar-
22 ried (within the meaning of section
23 7703) to the eligible individual, and

24 “(II) which includes or was prior
25 to the date on which such alien was

1 granted deferred action described in
2 such clause,
3 unless such alien was authorized to engage
4 in employment in the United States for the
5 entire taxable year.

6 “(iii) ALIEN DESCRIBED.—An alien is
7 described in this clause if such alien is
8 granted deferred action pursuant to the
9 memorandum from the Secretary of Home-
10 land Security entitled ‘Exercising Prosecu-
11 torial Discretion with Respect to Individ-
12 uals Who Came to the United States as
13 Children and with Respect to Certain Indi-
14 viduals Who Are the Parents of U.S. Citi-
15 zens or Permanent Residents’ dated No-
16 vember 20, 2014 (or any substantially
17 similar policy changes issued or taken on
18 or after the date of the enactment of this
19 clause, whether set forth in memorandum,
20 Executive order, regulation, directive, or by
21 other action).”.

22 (b) QUALIFYING CHILDREN.—Section 32(e)(3)(D) of
23 such Code is amended by redesignating clause (ii) as
24 clause (iii) and by inserting after clause (i) the following
25 new clause:

1 “(ii) PRIOR YEARS.—In the case of an
2 alien described in paragraph (1)(G)(iii),
3 such alien shall not be taken into account
4 as a qualifying child under subsection (b)
5 for any taxable year in which such alien
6 was granted deferred action described in
7 such paragraph, or for any taxable year
8 prior to such year, unless such alien was
9 authorized to engage in employment in the
10 United States for the entire taxable year.”.

11 (c) INFORMATION SHARING.—

12 (1) COMMISSIONER OF SOCIAL SECURITY.—

13 (A) IN GENERAL.—The Commissioner of
14 Social Security (referred to in this subsection as
15 the “Commissioner”) shall provide to the Sec-
16 retary of Treasury (or the Secretary’s delegate)
17 the information described in subparagraph (B)
18 with respect to any alien who—

19 (i) is granted deferred action pursuant
20 to the memorandum from the Secretary of
21 Homeland Security entitled “Exercising
22 Prosecutorial Discretion with Respect to
23 Individuals Who Came to the United
24 States as Children and with Respect to
25 Certain Individuals Who Are the Parents

1 of U.S. Citizens or Permanent Residents”
2 dated November 20, 2014 (or any substan-
3 tially similar policy changes issued or
4 taken on or after the date of the enact-
5 ment of this clause, whether set forth in
6 memorandum, Executive order, regulation,
7 directive, or by other action), and

8 (ii) has been assigned a social security
9 account number by the Commissioner.

10 (B) INFORMATION PROVIDED.—The infor-
11 mation described in this subparagraph is—

12 (i) the name and social security ac-
13 count number of any individual described
14 in subparagraph (A),

15 (ii) the date such social security ac-
16 count number was issued by the Commis-
17 sioner, and

18 (iii) such other information as deter-
19 mined by the Commissioner, in consulta-
20 tion with the Secretary of the Treasury, to
21 be necessary to carry out the amendments
22 made by subsections (a) and (b).

23 (2) SECRETARY OF HOMELAND SECURITY.—
24 The Secretary of Homeland Security shall provide to
25 the Commissioner of Social Security such informa-

1 tion as is necessary to assist the Commissioner in
2 carrying out the requirements of paragraph (1).

3 (d) **EFFECTIVE DATE.**—The amendments made by
4 this section shall apply to taxable years beginning after
5 December 31, 2014.