104TH CONGRESS
1ST SESSION

S. 81

To amend the Internal Revenue Code of 1986 to provide a credit for the purchase of child restraint systems used in motor vehicles.

IN THE SENATE OF THE UNITED STATES

JANUARY 4, 1995

Mr. INOUYE introduced the following bill; which was read twice and referred to the Committee on Finance

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A BILL

To amend the Internal Revenue Code of 1986 to provide a credit for the purchase of child restraint systems used in motor vehicles.

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. CREDIT FOR PURCHASE OF CHILD RESTRAINT**

4 **SYSTEMS.**

5 (a) IN GENERAL.—Subpart A of part IV of sub-

6 chapter A of chapter 1 of the Internal Revenue Code of

7 1986 (relating to nonrefundable personal credits) is

8 amended by adding at the end the following new section:

1 **"SEC. 25A. PURCHASE OF CHILD RESTRAINT SYSTEM.**

2 ''(a) GENERAL RULE.—In the case of an individual,

3 there shall be allowed as a credit against the tax imposed

4 by this chapter for the taxable year an amount equal to

5 the costs incurred by the taxpayer during such taxable

6 year in purchasing a qualified child restraint system for

7 any child of the taxpayer.

8 ''(b) DEFINITIONS.—For purposes of this section—

9 ''(1) QUALIFIED CHILD RESTRAINT SYSTEM.—

10 The term 'qualified child restraint system' means

11 any child restraint system which meets the require-

12 ments of section 571.213 of title 49 of the Code of

13 Federal Regulations.

14 ''(2) CHILD.—The term 'child' has the meaning

15 given to such term by section 151(c)(3).''

16 (b) CONFORMING AMENDMENT.—The table of sec-

17 tions for subpart A of part IV of subchapter A of chapter

18 1 of the Internal Revenue Code of 1986 is amended by

19 inserting after the item relating to section 25 the following

20 new item:

''Sec. 25A. Purchase of child restraint system.''

21 (c) EFFECTIVE DATE.—The amendments made by

22 this section shall apply to taxable years beginning after

23 December 31, 1994.

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