

106TH CONGRESS
1ST SESSION

S. 1316

To amend the Internal Revenue Code of 1986 to clarify that any amount allowable as a child tax credit under section 24 or an earned income credit under section 32 shall not be treated as income for purposes of any means-tested Federal program.

IN THE SENATE OF THE UNITED STATES

JULY 1, 1999

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

A BILL

To amend the Internal Revenue Code of 1986 to clarify that any amount allowable as a child tax credit under section 24 or an earned income credit under section 32 shall not be treated as income for purposes of any means-tested Federal program.

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. COORDINATION OF CHILD TAX CREDIT WITH**
4 **CERTAIN MEANS-TESTED PROGRAMS.**

5 Section 24 of the Internal Revenue Code of 1986 (re-
6 lating to child tax credit) is amended by adding at the
7 end the following new subsection:

1 “(g) COORDINATION WITH CERTAIN MEANS-TESTED
 2 PROGRAMS.—Any refund or credit made to an individual
 3 by reason of this section shall not be treated as income
 4 or receipts (or taken into account in determining re-
 5 sources) for purposes of determining—

6 “(1) the eligibility of the individual or any other
 7 individual for any month for benefits or assistance
 8 under any Federal program or any State or local
 9 program financed in whole or in part with Federal
 10 funds, or

11 “(2) the amount or extent of such benefits or
 12 assistance.”

13 **SEC. 2. COORDINATION OF EARNED INCOME CREDIT WITH**
 14 **CERTAIN MEANS-TESTED PROGRAMS.**

15 Subsection (l) of section 32 of the Internal Revenue
 16 Code of 1986 (relating to coordination with certain means-
 17 tested programs) is amended to read as follows:

18 “(l) COORDINATION WITH CERTAIN MEANS-TESTED
 19 PROGRAMS.—Any refund or credit made to an individual
 20 by reason of this section, and any payment made to such
 21 individual by an employer under section 3507, shall not
 22 be treated as income or receipts (or taken into account
 23 in determining resources) for purposes of determining—

24 “(1) the eligibility of the individual or any other
 25 individual for any month for benefits or assistance

1 under any Federal program or any State or local
2 program financed in whole or in part with Federal
3 funds, or

4 “(2) the amount or extent of such benefits or
5 assistance.”

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