

103^D CONGRESS
1ST SESSION

H. R. 1995

To amend the Internal Revenue Code of 1986 to allow an exception where a noncustodial parent provides over half of the support of the child for a calendar year to claim such child as a dependent.

IN THE HOUSE OF REPRESENTATIVES

MAY 5, 1993

Mr. VOLKMER introduced the following bill; which was referred to the
Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to allow an exception where a noncustodial parent provides over half of the support of the child for a calendar year to claim such child as a dependent.

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. EXCEPTION WHERE A NONCUSTODIAL PARENT**
4 **PROVIDES OVER HALF OF THE SUPPORT OF**
5 **THE CHILD FOR A CALENDAR YEAR TO CLAIM**
6 **SUCH CHILD AS A DEPENDENT.**

7 Section 152(e) of the Internal Revenue Code of 1986
8 is amended by adding a new paragraph “3” following

1 paragraph “2” and redesignating following paragraphs in
2 section accordingly.

3 “(3) EXCEPTION WHERE A NONCUSTODIAL
4 PARENT PROVIDES OVER HALF OF THE SUPPORT OF
5 THE CHILD FOR A CALENDAR YEAR.—A child of par-
6 ents described in paragraph (1) shall be treated as
7 having received over half of his support during a cal-
8 endar year from the noncustodial parent if—

9 “(A) the custodial parent refuses to release
10 claim to exemption under paragraph (2) and

11 “(B) the custodial parent does not contrib-
12 ute to support of the child and

13 “(C) the noncustodial parent does provide
14 over half of the support of the child, then

15 “(D) the noncustodial parent shall be enti-
16 tled to claim such child as a dependent.”

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