

106TH CONGRESS
2D SESSION

H. R. 5117

To amend the Internal Revenue Code of 1986 to clarify the allowance of the child credit, the deduction for personal exemptions, and the earned income credit for missing children, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 6, 2000

Mr. RAMSTAD (for himself, Mr. CRANE, Mr. HAYWORTH, Mr. FOLEY, Mr. SCHAFFER, Mr. BRADY of Texas, and Mr. HERGER) 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 clarify the allowance of the child credit, the deduction for personal exemptions, and the earned income credit for missing children, and for other purposes.

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 “Missing Children Tax
5 Fairness Act of 2000”.

1 **SEC. 2. TREATMENT OF MISSING CHILDREN WITH RESPECT**
2 **TO CERTAIN TAX BENEFITS.**

3 (a) IN GENERAL.—Subsection (c) of section 151 of
4 the Internal Revenue Code of 1986 (relating to additional
5 exemption for dependents) is amended by adding at the
6 end the following new paragraph:

7 “(6) TREATMENT OF MISSING CHILDREN.—

8 “(A) IN GENERAL.—Solely for the pur-
9 poses referred to in subparagraph (B), a child
10 of the taxpayer—

11 “(i) who is presumed to have been
12 kidnapped by someone who is not a mem-
13 ber of the family of such child or the tax-
14 payer, and

15 “(ii) who was (without regard to this
16 paragraph) the dependent of the taxpayer
17 for the taxable year in which the kidnap-
18 ping occurred,

19 shall be treated as a dependent of the taxpayer
20 for all taxable years ending during the period
21 that the child is kidnapped.

22 “(B) PURPOSES.—Subparagraph (A) shall
23 apply solely for purposes of determining—

24 “(i) the deduction under this section,

25 “(ii) the credit under section 24 (re-
26 lating to child tax credit), and

1 “(iii) whether an individual is a sur-
2 viving spouse or a head of a household
3 (such terms are defined in section 2).

4 “(C) COMPARABLE TREATMENT FOR
5 EARNED INCOME CREDIT.—For purposes of sec-
6 tion 32, an individual—

7 “(i) who is presumed to have been
8 kidnapped by someone who is not a mem-
9 ber of the family of such individual or the
10 taxpayer, and

11 “(ii) who had, for the taxable year in
12 which the kidnapping occurred, the same
13 principal place of abode as the taxpayer for
14 more than one-half of the portion of such
15 year before the date of the kidnapping,
16 shall be treated as meeting the requirement of
17 section 32(c)(3)(A)(ii) with respect to a tax-
18 payer for all taxable years ending during the
19 period that the individual is kidnapped.

20 “(D) TERMINATION OF TREATMENT.—
21 Subparagraphs (A) and (C) shall cease to apply
22 as of the first taxable year of the taxpayer be-
23 ginning after the calendar year in which there
24 is a determination that the child is dead (or, if

1 earlier, in which the child would have attained
2 age 18).”

3 (b) EFFECTIVE DATE.—The amendment made by
4 this section shall apply to taxable years ending after the
5 date of the enactment of this Act.

○