

106TH CONGRESS
2D SESSION

H. R. 5117

IN THE SENATE OF THE UNITED STATES

SEPTEMBER 27 (legislative day, SEPTEMBER 22), 2000

Received; read twice and referred to the Committee on Finance

AN ACT

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,*

1 SECTION 1. SHORT TITLE.

2 This Act may be cited as the “Missing Children Tax
3 Fairness Act of 2000”.

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

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

10 “(6) TREATMENT OF MISSING CHILDREN.—

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

14 “(i) who is presumed by law enforce-
15 ment authorities to have been kidnapped
16 by someone who is not a member of the
17 family of such child or the taxpayer, and

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

22 shall be treated as a dependent of the taxpayer
23 for all taxable years ending during the period
24 that the child is kidnapped.

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

1 “(i) the deduction under this section,

2 “(ii) the credit under section 24 (re-

3 lating to child tax credit), and

4 “(iii) whether an individual is a sur-

5 viving spouse or a head of a household

6 (such terms are defined in section 2).

7 “(C) COMPARABLE TREATMENT FOR

8 EARNED INCOME CREDIT.—For purposes of sec-

9 tion 32, an individual—

10 “(i) who is presumed by law enforce-

11 ment authorities to have been kidnapped

12 by someone who is not a member of the

13 family of such individual or the taxpayer,

14 and

15 “(ii) who had, for the taxable year in

16 which the kidnapping occurred, the same

17 principal place of abode as the taxpayer for

18 more than one-half of the portion of such

19 year before the date of the kidnapping,

20 shall be treated as meeting the requirement of

21 section 32(c)(3)(A)(ii) with respect to a tax-

22 payer for all taxable years ending during the

23 period that the individual is kidnapped.

24 “(D) TERMINATION OF TREATMENT.—

25 Subparagraphs (A) and (C) shall cease to apply

1 as of the first taxable year of the taxpayer be-
2 ginning after the calendar year in which there
3 is a determination that the child is dead (or, if
4 earlier, in which the child would have attained
5 age 18).”

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

Passed the House of Representatives September 26,
2000.

Attest: **JEFF TRANDAHL,**
Clerk.