

109TH CONGRESS
2^D SESSION

H. R. 4708

To increase the refundable amount of the child credit in the case of taxpayers who had a primary residence in the Hurricane Katrina disaster area on August 28, 2005.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 8, 2006

Mr. RANGEL (for himself, Ms. DELAURO, Mr. JEFFERSON, Mr. EMANUEL, and Mr. MELANCON) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To increase the refundable amount of the child credit in the case of taxpayers who had a primary residence in the Hurricane Katrina disaster area on August 28, 2005.

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 “Relief for Working
5 Family Victims of Hurricane Katrina Act of 2006”.

6 **SEC. 2. WORKING FAMILY TAX RELIEF FOR HURRICANE**
7 **KATRINA DISASTER AREA RESIDENTS.**

8 For purposes of section 24(d) of the Internal Revenue
9 Code of 1986 (relating to portion of child tax credit made

1 refundable), in the case of any taxable year beginning dur-
2 ing 2006 or 2007, with respect to any taxpayer who had
3 a primary residence in the Hurricane Katrina disaster
4 area (as defined in section 1400M(2) of such Code) on
5 August 28, 2005, clause (i) of section 24(d)(1)(B) of such
6 Code shall be applied by substituting 10 percent of the
7 taxpayer's earned income for such taxable year for the
8 amount which would otherwise be determined under such
9 clause for such taxable year. A taxpayer may elect not to
10 have this section apply for any taxable year.

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