

113TH CONGRESS
1ST SESSION

H. R. 3788

To repeal the reductions in military retirement benefits made by the Bipartisan Budget Act of 2013 and to require inclusion of the taxpayer's social security number to claim the refundable portion of the child tax credit.

IN THE HOUSE OF REPRESENTATIVES

DECEMBER 19, 2013

Mr. FITZPATRICK (for himself, Mr. BROOKS of Alabama, Mr. WESTMORELAND, Mr. BENISHEK, Mr. DAINES, Mr. HALL, Mr. ISSA, Mr. ADERHOLT, Mr. YOHO, Mr. WILSON of South Carolina, Mr. RODNEY DAVIS of Illinois, Mr. HUDSON, Mr. COTTON, Mr. RICE of South Carolina, Mr. BILIRAKIS, Mr. JOHNSON of Ohio, Mr. HUIZENGA of Michigan, Mr. LANCE, Mr. McCAUL, Mr. BARLETTA, Mr. ROTHFUS, Mr. WOMACK, Mr. GRIFFIN of Arkansas, Mr. SESSIONS, Mr. GUTHRIE, Mr. WILLIAMS, Mr. RENACCI, Mr. CRAMER, Mr. MCKINLEY, Mr. DeSANTIS, Mr. WALDEN, Mr. DUNCAN of South Carolina, Mr. POSEY, Mr. WHITFIELD, Mr. JONES, Mrs. ROBY, Mr. POE of Texas, Mr. FLORES, Mr. KELLY of Pennsylvania, Mr. THOMPSON of Pennsylvania, Mr. MURPHY of Pennsylvania, Mr. SHUSTER, Mr. BARROW of Georgia, Mr. MICA, Mr. PERRY, and Mr. ROGERS of Alabama) introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committee on Armed Services, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

A BILL

To repeal the reductions in military retirement benefits made by the Bipartisan Budget Act of 2013 and to require inclusion of the taxpayer's social security number to claim the refundable portion of the child tax credit.

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. REPEAL OF REDUCTIONS IN MILITARY RETIRE-**
4 **MENT BENEFITS MADE BY BIPARTISAN**
5 **BUDGET ACT OF 2013.**

6 As of the date of the enactment of the Bipartisan
7 Budget Act of 2013, section 403 of such Act is repealed
8 and title 10, United States Code, is amended to read as
9 such title would read if such section had never been en-
10 acted.

11 **SEC. 2. SOCIAL SECURITY NUMBER REQUIRED TO CLAIM**
12 **THE REFUNDABLE PORTION OF THE CHILD**
13 **TAX CREDIT.**

14 (a) IN GENERAL.—Subsection (d) of section 24 of the
15 Internal Revenue Code of 1986 is amended by adding at
16 the end the following new paragraph:

17 “(5) IDENTIFICATION REQUIREMENT WITH RE-
18 SPECT TO TAXPAYER.—

19 “(A) IN GENERAL.—Paragraph (1) shall
20 not apply to any taxpayer for any taxable year
21 unless the taxpayer includes the taxpayer’s So-
22 cial Security number on the return of tax for
23 such taxable year.

24 “(B) JOINT RETURNS.—In the case of a
25 joint return, the requirement of subparagraph

1 (A) shall be treated as met if the Social Secu-
2 rity number of either spouse is included on such
3 return.

4 “(C) LIMITATION.—Subparagraph (A)
5 shall not apply to the extent the tentative min-
6 imum tax (as defined in section 55(b)(1)(A))
7 exceeds the credit allowed under section 32.”.

8 (b) OMISSION TREATED AS MATHEMATICAL OR
9 CLERICAL ERROR.—Subparagraph (I) of section
10 6213(g)(2) of such Code is amended to read as follows:

11 “(I) an omission of a correct Social Secu-
12 rity number required under section 24(d)(5)
13 (relating to refundable portion of child tax cred-
14 it), or a correct TIN under section 24(e) (relat-
15 ing to child tax credit), to be included on a re-
16 turn,”.

17 (c) CONFORMING AMENDMENT.—Subsection (e) of
18 section 24 of such Code is amended by inserting “WITH
19 RESPECT TO QUALIFYING CHILDREN” after “IDENTI-
20 FICATION REQUIREMENT” in the heading thereof.

21 (d) EFFECTIVE DATE.—The amendments made by
22 this section shall apply to taxable years beginning after
23 the date of the enactment of this Act.

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