

# Calendar No. 300

113TH CONGRESS  
2D SESSION

# S. 1977

To repeal section 403 of the Bipartisan Budget Act of 2013, relating to an annual adjustment of retired pay for members of the Armed Forces under the age of 62, and to provide an offset.

---

## IN THE SENATE OF THE UNITED STATES

JANUARY 30, 2014

Ms. AYOTTE (for herself, Mr. GRAHAM, Mr. WICKER, Ms. COLLINS, and Mr. CHAMBLISS) introduced the following bill; which was read the first time

FEBRUARY 3, 2014

Read the second time and placed on the calendar

---

## A BILL

To repeal section 403 of the Bipartisan Budget Act of 2013, relating to an annual adjustment of retired pay for members of the Armed Forces under the age of 62, and to provide an offset.

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 “Honor Our Promise  
5 Act”.

1 **SEC. 2. REPEAL OF REDUCTIONS MADE BY BIPARTISAN**  
 2 **BUDGET ACT OF 2013.**

3 (a) **ADJUSTMENT OF RETIREMENT PAY.**—Section  
 4 403 of the Bipartisan Budget Act of 2013 is repealed as  
 5 of the date of the enactment of such Act.

6 (b) **CONFORMING AMENDMENT.**—Title X of the De-  
 7 partment of Defense Appropriations Act, 2014 (division  
 8 C of Public Law 113–76) is hereby repealed.

9 **SEC. 3. SOCIAL SECURITY NUMBER REQUIRED TO CLAIM**  
 10 **THE REFUNDABLE PORTION OF THE CHILD**  
 11 **TAX CREDIT.**

12 (a) **IN GENERAL.**—Subsection (e) of section 24 of the  
 13 Internal Revenue Code of 1986 is amended to read as fol-  
 14 lows:

15 “(e) **IDENTIFICATION REQUIREMENT WITH RESPECT**  
 16 **TO QUALIFYING CHILDREN.**—

17 “(1) **IN GENERAL.**—Subject to paragraph (2),  
 18 no credit shall be allowed under this section to a tax-  
 19 payer with respect to any qualifying child unless the  
 20 taxpayer includes the name and taxpayer identifica-  
 21 tion number of such qualifying child on the return  
 22 of tax for the taxable year.

23 “(2) **REFUNDABLE PORTION.**—Subsection  
 24 (d)(1) shall not apply to any taxpayer with respect  
 25 to any qualifying child unless the taxpayer includes  
 26 the name and social security number of such quali-

1       fying child on the return of tax for the taxable  
2       year.”.

3       (b) OMISSION TREATED AS MATHEMATICAL OR  
4       CLERICAL ERROR.—Subparagraph (I) of section  
5       6213(g)(2) of the Internal Revenue Code of 1986 is  
6       amended to read as follows:

7               “(I) an omission of a correct TIN under  
8               section 24(e)(1) (relating to child tax credit) or  
9               a correct Social Security number required  
10              under section 24(e)(2) (relating to refundable  
11              portion of child tax credit), to be included on a  
12              return,”.

13       (c) EFFECTIVE DATE.—The amendments made by  
14       this section shall apply to taxable years beginning after  
15       the date of the enactment of this Act.

**Calendar No. 300**

113<sup>TH</sup> CONGRESS  
2<sup>D</sup> SESSION

**S. 1977**

**A BILL**

To repeal section 403 of the Bipartisan Budget Act of 2013, relating to an annual adjustment of retired pay for members of the Armed Forces under the age of 62, and to provide an offset.

FEBRUARY 3, 2014

Read the second time and placed on the calendar