

114TH CONGRESS  
1ST SESSION

# H. R. 2774

To amend title II of the Social Security Act to prohibit recovery of certain overpayments through tax refund offsets and to prohibit the application of the earnings test with respect to child's insurance benefits, and for other purposes.

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## IN THE HOUSE OF REPRESENTATIVES

JUNE 15, 2015

Mr. BUCHANAN (for himself and Mr. BLUMENAUER) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend title II of the Social Security Act to prohibit recovery of certain overpayments through tax refund offsets and to prohibit the application of the earnings test with respect to child's insurance benefits, 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 “Stop Punishing Inno-  
5 cent Taxpayers Act”.

1 **SEC. 2. RESTRICTION ON RECOVERY OF CERTAIN OVER-**  
2 **PAYMENTS.**

3 Section 204(a)(1)(A) of the Social Security Act (42  
4 U.S.C. 404(a)(1)(A)) is amended by inserting after “sec-  
5 tion 3720A of title 31, United States Code” the following:  
6 “(except that recovery by such means of reduction in tax  
7 refunds or by any other means may not be used with re-  
8 spect to any payment to a person who had not attained  
9 the age of 18 at the time such payment was made)”.

10 **SEC. 3. RESTRICTION ON APPLICATION OF EARNINGS TEST**  
11 **WITH RESPECT TO CHILD’S INSURANCE BEN-**  
12 **EFITS.**

13 (a) **IN GENERAL.**—Section 203(f)(8) of such Act (42  
14 U.S.C. 403(f)(8)) is amended by adding at the end the  
15 following new subparagraph:

16 “(F) Notwithstanding any other provision  
17 of this subsection, no deductions in benefits  
18 shall be made under subsection (b) with respect  
19 to the earnings of any individual in any month  
20 in which the individual is entitled to a child’s  
21 insurance benefit under section 202(d).”.

22 (b) **EFFECTIVE DATE.**—The amendment made by  
23 this section shall apply with respect to taxable years end-  
24 ing after December 31, 2015.

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