

114TH CONGRESS
2D SESSION

H. R. 6329

To amend the Internal Revenue Code of 1986 to allow for a refundable credit against tax for costs associated with naturalization.

IN THE HOUSE OF REPRESENTATIVES

NOVEMBER 16, 2016

Mr. VEASEY introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to allow for a refundable credit against tax for costs associated with naturalization.

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 “Promise of Citizenship
5 Act of 2016”.

6 **SEC. 2. REFUNDABLE CREDIT AGAINST TAX FOR COSTS AS-**
7 **SOCIATED WITH NATURALIZATION.**

8 (a) IN GENERAL.—Subpart C of part IV of sub-
9 chapter A of chapter 1 of the Internal Revenue Code of

1 1986 is amended by inserting after section 36B the fol-
2 lowing new section:

3 **“SEC. 36C. CREDIT FOR COSTS ASSOCIATED WITH NATU-
4 RALIZATION.**

5 “(a) IN GENERAL.—In the case of an individual,
6 there shall be allowed as a credit against the tax imposed
7 by this subtitle an amount equal to the qualified natu-
8 ralization costs determined under subsection (b) with re-
9 spect to the taxpayer for the taxable year.

10 “(b) AMOUNT OF CREDIT.—

11 “(1) IN GENERAL.—The qualified naturaliza-
12 tion costs determined under this subsection for a
13 taxpayer for a taxable year are such costs paid or
14 incurred by the taxpayer during the taxable year or
15 the 3 preceding taxable years with respect to the
16 taxpayer, the taxpayer’s spouse, or any dependent of
17 the taxpayer, if such taxpayer, spouse, or dependent
18 is naturalized as a citizen of the United States dur-
19 ing such taxable year.

20 “(2) MAXIMUM CREDIT.—The credit allowed
21 under this section with respect to the naturalization
22 of any individual shall not exceed \$500.

23 “(c) QUALIFIED NATURALIZATION COSTS.—For pur-
24 poses of this section—

1 “(1) IN GENERAL.—The term ‘qualified natu-
2 ralization costs’ means naturalization application
3 costs, ESL and other course costs, and legal serv-
4 ices.

5 “(2) NATURALIZATION APPLICATION COSTS.—
6 The term ‘naturalization application costs’ means
7 fees associated with naturalization as a citizen of the
8 United States collected by the United States Citizen-
9 ship and Immigration Services.

10 “(3) ESL AND OTHER COURSE COSTS.—The
11 term ‘ESL and other course costs’ means—

12 “(A) payments for a course (whether on-
13 line or in person) or tutoring with respect to
14 learning English as a second language or as
15 preparation for the civics test associated with
16 naturalization as a citizen of the United States,
17 and

18 “(B) payments for transportation and
19 childcare associated with such course or such
20 tutoring.

21 “(4) LEGAL SERVICES.—The term ‘legal serv-
22 ices’ means amounts paid to a lawyer for services as-
23 sociated with naturalization, including preparation of
24 an application for naturalization and services related
25 to an interview associated with naturalization.”.

1 (b) CONFORMING AMENDMENTS.—

2 (1) Section 6211(b)(4)(A) of such Code is
3 amended by inserting “36C,” after “36B,”.

4 (2) Paragraph (2) of section 1324(b) of title
5 31, United States Code, is amended by inserting
6 “36C,” after “36B,”.

7 (3) The table of sections for subpart C of part
8 IV of subchapter A of chapter 1 of the Internal Rev-
9 enue Code of 1986 is amended by inserting after the
10 item relating to section 36B the following new item:

“Sec. 36C. Credit for costs associated with naturalization.”.

11 (c) EFFECTIVE DATE.—The amendments made by
12 this section shall apply to taxable years beginning after
13 December 31, 2016.

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