

116TH CONGRESS  
1ST SESSION

# H. R. 2716

To amend the Internal Revenue Code of 1986 to not apply changes under Public Law 115–97 pertaining to the kiddie tax to children receiving certain military survivor benefits.

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## IN THE HOUSE OF REPRESENTATIVES

MAY 14, 2019

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

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## A BILL

To amend the Internal Revenue Code of 1986 to not apply changes under Public Law 115–97 pertaining to the kiddie tax to children receiving certain military survivor benefits.

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 “Protecting Gold Star  
5 Children Act of 2019”.

1 **SEC. 2. APPLICATION OF PERMANENT KIDDIE TAX RATES**  
2 **TO CHILDREN RECEIVING CERTAIN MILI-**  
3 **TARY SURVIVOR BENEFITS.**

4 (a) **IN GENERAL.**—Section 1(j)(4) of the Internal  
5 Revenue Code of 1986 is amended by adding at the end  
6 the following new subparagraph:

7 “(E) **TREATMENT OF CHILDREN WITH**  
8 **CERTAIN MILITARY SURVIVOR BENEFITS.**—Sub-  
9 paragraph (A) shall not apply to any child who  
10 received a benefit under laws administered by  
11 the Secretary of Defense or the Secretary of  
12 Veterans Affairs which—

13 “(i) is received by a child by reason of  
14 the child being the survivor of a deceased  
15 member of the Armed Forces or of a de-  
16 ceased veteran, and

17 “(ii) is included in the gross income of  
18 such child.”.

19 (b) **EFFECTIVE DATE.**—The amendment made by  
20 this section shall apply to taxable years beginning after  
21 December 31, 2017.

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