

AMENDMENT NO. _____ Calendar No. _____

Purpose: To amend the Internal Revenue Code of 1986 to clarify eligibility for the child tax credit.

IN THE SENATE OF THE UNITED STATES—113th Cong., 1st Sess.

S. 744

To provide for comprehensive immigration reform and for other purposes.

Referred to the Committee on _____ and ordered to be printed

Ordered to lie on the table and to be printed

AMENDMENT intended to be proposed by Mr. SESSIONS

Viz:

1 At the appropriate place, insert the following:

2 **SEC. ____.**

3 (a) **SHORT TITLE.**—This section may be cited as the
4 “Child Tax Credit Integrity Preservation Act of 2013”.

5 (b) **ELIGIBILITY FOR CHILD TAX CREDIT.**—Sub-
6 section (e) of section 24 of the Internal Revenue Code of
7 1986 is amended by striking “under this section to a tax-
8 payer” and all that follows and inserting “under this sec-
9 tion to any taxpayer unless—

10 “(1) such taxpayer includes the taxpayer’s valid
11 identification number (as defined in section

1 6428(h)(2)) on the return of tax for the taxable
2 year, and

3 “(2) with respect to any qualifying child, the
4 taxpayer includes the name and taxpayer identifica-
5 tion number of such qualifying child on such return
6 of tax.”.

7 (c) EFFECTIVE DATE.—The amendment made by
8 subsection (b) shall apply to taxable years beginning after
9 the date of the enactment of this Act.