

AMENDMENT NO. \_\_\_\_\_ Calendar No. \_\_\_\_\_

Purpose: To amend the Internal Revenue Code of 1986 to limit the earned income credit to citizens and legal permanent residents.

**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

\_\_\_\_\_

Viz:

1       At the end of subtitle B of title III, insert the following:  
2

3       **SEC. 3204. LIMITATION OF EARNED INCOME TAX CREDIT**  
4                       **TO CITIZENS AND LEGAL PERMANENT RESI-**  
5                       **DENTS.**

6       (a) IN GENERAL.—Subparagraph (D) of section  
7       32(c)(1) of the Internal Revenue Code of 1986 is amended  
8       to read as follows:

9                       “(D) LIMITATION ON ELIGIBILITY OF  
10                      ALIENS.—The term ‘eligible individual’ shall  
11                      not include any individual who is not a citizen

1           or lawful permanent resident (within the mean-  
2           ing of section 7701(b)(6)) of the United  
3           States.”.

4           (b) EFFECTIVE DATE.—The amendment made by  
5 this section shall apply to taxable years beginning after  
6 December 31, 2013.