

115TH CONGRESS
1ST SESSION

H. R. 819

To amend the Internal Revenue Code of 1986 to prohibit aliens in an unlawful immigration status from claiming the earned income tax credit.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 2, 2017

Mr. COLLINS of Georgia (for himself, Mr. GOHMERT, Mr. CARTER of Georgia, Mr. FARENTHOLD, Mr. JODY B. HICE of Georgia, Mr. ALLEN, and Mr. GAETZ) 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 prohibit aliens in an unlawful immigration status from claiming the earned income tax credit.

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 “Tax Credit Account-
5 ability Act of 2017”.

1 **SEC. 2. DISALLOWING EARNED INCOME TAX CREDIT FOR**
2 **ALIENS IN UNLAWFUL IMMIGRATION STATUS.**

3 (a) IN GENERAL.—Section 32(c)(1) of the Internal
4 Revenue Code of 1986 is amended by adding at the end
5 the following new subparagraph:

6 “(G) EXCEPTION FOR ALIENS IN UNLAW-
7 FUL IMMIGRATION STATUS.—The term ‘eligible
8 individual’ does not include any alien individual
9 who, at any point during the taxable year, is in
10 an unlawful immigration status.”.

11 (b) EFFECTIVE DATE.—The amendment made by
12 this section shall apply to—

13 (1) any return of tax which is filed after the
14 date of the enactment of this Act, and

15 (2) any amendment or supplement (to any re-
16 turn of tax) which is filed after such date (without
17 regard to the date on which the return of tax is
18 filed).

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