

117TH CONGRESS  
1ST SESSION

# H. R. 4482

To amend the Internal Revenue Code of 1986 to require as a condition of the earned income tax credit that an individual be allowed to engage in employment in the United States, and for other purposes.

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## IN THE HOUSE OF REPRESENTATIVES

JULY 16, 2021

Mr. POSEY 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 require as a condition of the earned income tax credit that an individual be allowed to engage in employment in the United States, and for other purposes.

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 “EITC and ACTC Eligi-  
5       bility Verification Act”.

1 **SEC. 2. INDIVIDUALS PROHIBITED FROM ENGAGING IN EM-**  
2 **PLOYMENT IN UNITED STATES NOT ELIGIBLE**  
3 **FOR EARNED INCOME TAX CREDIT.**

4 (a) IN GENERAL.—Section 32(m) of the Internal  
5 Revenue Code of 1986 is amended—

6 (1) by striking “(other than” and all that fol-  
7 lows through “of the Social Security Act)”, and

8 (2) by inserting before the period at the end the  
9 following: “, but only if, in the case of subsection  
10 (c)(1)(E), the social security number is issued to a  
11 citizen of the United States or pursuant to subclause  
12 (I) (or that portion of subclause (III) that relates to  
13 subclause (I)) of section 205(c)(2)(B)(i) of the So-  
14 cial Security Act”.

15 (b) EFFECTIVE DATE.—The amendment made by  
16 this section shall apply to taxable years beginning after  
17 the date of the enactment of this Act.

18 **SEC. 3. INDIVIDUALS PROHIBITED FROM ENGAGING IN EM-**  
19 **PLOYMENT IN UNITED STATES NOT ELIGIBLE**  
20 **FOR ADDITIONAL CHILD TAX CREDIT.**

21 (a) IN GENERAL.—Section 24(d) of the Internal Rev-  
22 enue Code of 1986 is amended by adding at the end the  
23 following new paragraph:

24 “(4) INDIVIDUALS PROHIBITED FROM ENGAG-  
25 ING IN EMPLOYMENT IN UNITED STATES NOT ELIGI-  
26 BLE FOR REFUNDABLE PORTION OF CREDIT.—No

1 amount may be refunded under this subsection to a  
2 taxpayer with respect to any qualifying child unless  
3 such taxpayer (or, in the case of a joint return, the  
4 taxpayer's spouse) was issued a social security num-  
5 ber either as a citizen of the United States or pursu-  
6 ant to subclause (I) (or that portion of subclause  
7 (III) that relates to subclause (I)) of section  
8 205(c)(2)(B)(i) of the Social Security Act on or be-  
9 fore the due date for filing the return for the taxable  
10 year.”.

11 (b) EFFECTIVE DATE.—The amendment made by  
12 this section shall apply to taxable years beginning after  
13 the date of the enactment of this Act.

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