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(Original Signature of Member)

117TH CONGRESS
1ST SESSION

H. R. _____

To amend the Internal Revenue Code of 1986 to create parity for unmarried individuals and heads of household with respect to the temporary 2021 income phaseouts in the child tax credit.

IN THE HOUSE OF REPRESENTATIVES

Ms. PORTER introduced the following bill; which was referred to the Committee on _____

A BILL

To amend the Internal Revenue Code of 1986 to create parity for unmarried individuals and heads of household with respect to the temporary 2021 income phaseouts in the child 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. HEADS OF HOUSEHOLD PHASEOUT THRESH-**
4 **OLD INCREASED.**

5 (a) IN GENERAL.—Section 24(i)(4)(B)(ii) of the In-
6 ternal Revenue Code of 1986 is amended by striking
7 “\$112,500” and inserting “\$150,000”.

1 (b) EFFECTIVE DATE.—The amendment made by
2 this section shall apply to taxable years beginning after
3 December 31, 2020.