

106TH CONGRESS  
1ST SESSION

# H. R. 2898

To amend the Internal Revenue Code of 1986 to reduce to age 21 the minimum age for an individual without children to be eligible for the earned income credit.

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## IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 21, 1999

Mrs. MINK of Hawaii 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 reduce to age 21 the minimum age for an individual without children to be eligible for the earned income 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. MINIMUM AGE FOR INDIVIDUALS WITHOUT**  
4 **CHILDREN TO BE ELIGIBLE FOR EARNED IN-**  
5 **COME CREDIT REDUCED TO 21.**

6 (a) IN GENERAL.—Subclause (II) of section  
7 32(c)(1)(A)(ii) of the Internal Revenue Code of 1986 (de-  
8 fining eligible individual) is amended by striking “age 25”  
9 and inserting “age 21”.

1       (b) EFFECTIVE DATE.—The amendment made by  
2 subsection (a) shall apply to taxable years beginning after  
3 the date of the enactment of this Act.

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