

106TH CONGRESS  
2D SESSION

# H. R. 5181

To amend the Internal Revenue Code of 1986 to allow individuals a refundable credit against income tax for the purchase of computer software that filters child pornography and material that is violent, obscene, or harmful to minors.

---

## IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 14, 2000

Mr. BOSWELL 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 allow individuals a refundable credit against income tax for the purchase of computer software that filters child pornography and material that is violent, obscene, or harmful to minors.

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 “Internet Child Safety  
5 Tax Credit Act”.

1 **SEC. 2. REFUNDABLE CREDIT FOR COMPUTER SOFTWARE**  
2 **TO FILTER MATERIAL HARMFUL TO CHIL-**  
3 **DREN.**

4 (a) IN GENERAL.—Subpart C of part IV of sub-  
5 chapter A of chapter 1 of the Internal Revenue Code of  
6 1986 (relating to refundable credits) is amended by redес-  
7 ignating section 35 as section 36 and by inserting after  
8 section 34 the following new section:

9 **“SEC. 35. COMPUTER SOFTWARE TO FILTER MATERIAL**  
10 **HARMFUL TO CHILDREN.**

11 “(a) IN GENERAL.—In the case of an individual,  
12 there shall be allowed as a credit against the tax imposed  
13 by this subtitle an amount equal to the purchase price of  
14 computer software that filters or blocks, when accessing  
15 the Internet—

16 “(1) child pornography,

17 “(2) material harmful to minors, and

18 “(3) material that is violent or obscene.

19 “(b) LIMITATION.—The credit allowed by this section  
20 for any taxable year shall not exceed \$100.

21 “(c) DEFINITIONS.—For purposes of this section—

22 “(1) CHILD PORNOGRAPHY.—The term ‘child  
23 pornography’ has the meaning given such term in  
24 section 2256(8) of title 18, United States Code.

25 “(2) MATERIAL HARMFUL TO MINORS.—The  
26 term ‘material harmful to minors’ has the meaning

1 given such term in section 231(e)(6) of the Commu-  
2 nications Act of 1934.

3 “(3) MINOR.—The term ‘minor’ has the mean-  
4 ing given such term in section 2256(1) of title 18,  
5 United States Code.”.

6 (b) CONFORMING AMENDMENTS.—

7 (1) Paragraph (2) of section 1324(b) of title  
8 31, United States Code, is amended by inserting be-  
9 fore the period “, or from section 35 of such Code”.

10 (2) The table of sections for subpart C of part  
11 IV of subchapter A of chapter 1 of such Code is  
12 amended by striking the last item and inserting the  
13 following new items:

“Sec. 35. Computer software to filter material harmful to chil-  
dren.

“Sec. 36. Overpayments of tax.”.

14 (c) EFFECTIVE DATE.—The amendments made by  
15 this section shall apply to taxable years beginning after  
16 December 31, 2000.

○