

108TH CONGRESS  
1ST SESSION

# H. R. 1894

To prohibit the implementation of discriminatory precertification requirements for the earned income tax credit.

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## IN THE HOUSE OF REPRESENTATIVES

APRIL 30, 2003

Mr. RANGEL (for himself, Mr. STARK, Mr. MATSUI, Mr. LEVIN, Mr. CARDIN, Mr. McDERMOTT, Mr. KLECZKA, Mr. LEWIS of Georgia, Mr. NEAL of Massachusetts, Mr. JEFFERSON, Mr. BECERRA, Mr. POMEROY, Mr. SANDLIN, Mrs. JONES of Ohio, and Ms. DELAURO) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To prohibit the implementation of discriminatory precertification requirements for 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. FINDINGS.**

4 The Congress hereby finds that:

5 (1) Current law authorizes the Internal Rev-  
6 enue Service to impose additional earned income tax  
7 credit eligibility requirements, such as the current  
8 recertification program, only in cases in which a tax-

1 payer has made prior improper claims of the earned  
2 income tax credit.

3 (2) The Internal Revenue Service is planning to  
4 implement an earned income tax credit  
5 precertification program that differs from what is  
6 authorized under current law in that it would apply  
7 to taxpayers who fall within broad categories even  
8 though they made no prior improper claims for the  
9 credit.

10 (3) There is no precedent in the Internal Rev-  
11 enue Code of 1986 for denying or delaying a tax re-  
12 fund that is apparently properly claimed on a tax re-  
13 turn merely because the taxpayer meets a certain  
14 profile.

15 (4) The proposed earned income tax credit  
16 precertification program is an affront to our sense of  
17 fairness because compliant taxpayers are treated dif-  
18 ferently solely by reason of differing family struc-  
19 tures or relationships and solely by reason of the  
20 fact that they are claiming a tax benefit designed to  
21 assist the working poor.

22 (5) No other family-related tax benefit, such as  
23 the dependency exemption or child tax credit, is sub-  
24 ject to such a precertification requirement; and there  
25 is no such precertification requirement for abusive

1 tax shelters purchased by corporations or for tax  
2 benefits claimed by higher income individuals.

3 **SEC. 2. PROPOSED EARNED INCOME TAX CREDIT**

4 **PROFILING NOT PERMITTED.**

5 The Internal Revenue Service shall not implement  
6 any system of precertification for the earned income tax  
7 credit that applies to taxpayers who have not made prior  
8 improper claims unless such a system is hereafter specifi-  
9 cally authorized by law.

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