

110TH CONGRESS  
1ST SESSION

# H. R. 2951

To amend the Internal Revenue Code of 1986 to modify the earned income tax credit for single, childless workers.

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IN THE HOUSE OF REPRESENTATIVES

JUNE 28, 2007

Mr. YARMUTH (for himself and Mr. ELLISON) 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 modify the earned income tax credit for single, childless workers.

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 “Tax Relief for All  
5 Workers Act of 2007”.

6 **SEC. 2. MODIFICATIONS TO EARNED INCOME TAX CREDIT**

7 **FOR WORKERS WITH NO QUALIFYING CHIL-**  
8 **DREN.**

9 (a) INCREASE IN CREDIT AND PHASEOUT PERCENT-  
10 AGES.—The table under section 32(b)(1)(A) of the Inter-

1 nal Revenue Code of 1986 is amended by striking “7.65”  
2 in both places it appears and inserting “15.3”.

3 (b) INCREASE IN PHASEOUT AMOUNT.—The table  
4 under section 32(b)(2)(A) of such Code is amended by  
5 striking “\$5,280” and inserting “\$10,700”.

6 (c) INFLATION ADJUSTMENT.—Subsection (j) of sec-  
7 tion 32 of such Code is amended by redesignating para-  
8 graph (2) as paragraph (3) and by inserting after para-  
9 graph (1) the following new paragraph:

10 “(2) PHASEOUT AMOUNT FOR INDIVIDUALS  
11 WITH NO QUALIFYING CHILDREN.—In the case of  
12 any taxable year beginning after calendar year 2008,  
13 the ‘\$10,700’ dollar amount in subsection (b)(2)(A)  
14 shall be increased by an amount equal to—

15 “(A) such dollar amount, multiplied by

16 “(B) the cost-of-living adjustment deter-  
17 mined under section 1(f)(3) for the calendar  
18 year in which the taxable year begins, deter-  
19 mined by substituting ‘calendar year 2007’ for  
20 ‘calendar year 1992’ in subparagraph (B)  
21 thereof.”.

22 (d) CONFORMING AMENDMENT.—Clause (i) of sec-  
23 tion 32(j)(1)(B) of such Code is amended by inserting  
24 “(other than the amount described in paragraph (2))”  
25 after “subsections (b)(2)(A)”.

1       (e) EFFECTIVE DATE.—The amendments made by  
2 this section shall apply to taxable years ending after De-  
3 cember 31, 2007.

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