[118H5689]

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(Original Signature of Member)

119TH CONGRESS
2D SESSION

H. R. _____

To amend the Internal Revenue Code of 1986 to modify the age limitations on eligibility for the earned income tax credit.

IN THE HOUSE OF REPRESENTATIVES

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

A BILL

To amend the Internal Revenue Code of 1986 to modify the age limitations on eligibility for the earned income tax credit.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the ''EITC Age Parity Act of 2026''.

SEC. 2. MODIFICATION OF AGE LIMITATIONS ON ELIGIBILITY FOR THE EARNED INCOME TAX CREDIT.

(a) IN GENERAL.—Section 32(c)(1)(A)(ii)(II) of the Internal Revenue Code of 1986 is amended by striking ''has attained age 25 but not attained age 65'' and inserting ''has attained age 18''.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after December 31, 2026.