AMENDMENT NO.________ Calendar No.______

Purpose: To amend the Internal Revenue Code of 1986 to limit the earned income credit to citizens and legal permanent residents.

IN THE SENATE OF THE UNITED STATES—113th Cong., 1st Sess.

S. 744

To provide for comprehensive immigration reform and for other purposes.

Referred to the Committee on ____________________ and ordered to be printed

Ordered to lie on the table and to be printed

AMENDMENT intended to be proposed by

____

Viz:

At the end of subtitle B of title III, insert the following:

SEC. 3204. LIMITATION OF EARNED INCOME TAX CREDIT TO CITIZENS AND LEGAL PERMANENT RESIDENTS.

(a) IN GENERAL.—Subparagraph (D) of section 32(c)(1) of the Internal Revenue Code of 1986 is amended to read as follows:

"(D) LIMITATION ON ELIGIBILITY OF ALIENS.—The term 'eligible individual' shall not include any individual who is not a citizen or lawful permanent resident (within the meaning of section 7701(b)(6)) of the United States.''.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after December 31, 2013.