

AMENDMENT TO RULES COMMITTEE PRINT 114-

57

OFFERED BY MR. GUTIÉRREZ OF ILLINOIS

Page 152, after line 20, add the following:

1 **TITLE VIII—EARNED INCOME**
2 **AND CHILD TAX CREDITS**

3 **SEC. 801. PUERTO RICO RESIDENTS ELIGIBLE FOR EARNED**
4 **INCOME TAX CREDIT.**

5 (a) IN GENERAL.—Section 32 of the Internal Rev-
6 enue Code of 1986 is amended by adding at the end the
7 following new subsection:

8 “(n) RESIDENTS OF PUERTO RICO.—

9 “(1) IN GENERAL.—In the case of residents of
10 Puerto Rico—

11 “(A) the United States shall be treated as
12 including Puerto Rico for purposes of sub-
13 sections (c)(1)(A)(ii)(I) and (c)(3)(C),

14 “(B) subsection (c)(1)(D) shall not apply
15 to nonresident alien individuals who are resi-
16 dents of Puerto Rico, and

17 “(C) adjusted gross income and gross in-
18 come shall be computed without regard to sec-

1 (b) EFFECTIVE DATE.—Notwithstanding section 2,
2 the amendment made by subsection (a) shall apply to tax-
3 able years beginning after December 31, 2015.

