AMENDMENT TO
RULES COMMITTEE PRINT 115-39
OFFERED BY MISS GONZÁLEZ-COLÓN OF PUERTO RICO

Page 73, after line 9, insert the following:

(d) EQUITABLE TREATMENT FOR RESIDENTS OF PUERTO RICO WITH RESPECT TO REFUNDABLE PORTION OF THE CHILD TAX CREDIT.—Section 24(d)(1) is amended by inserting “or section 933” after “section 112”.

(e) SAME TREATMENT OF FAMILIES IN PUERTO RICO WITH 1 CHILD OR 2 CHILDREN THAT IS CURRENTLY PROVIDED TO ISLAND FAMILIES WITH 3 OR MORE CHILDREN.—Section 24(d)(1) is amended by adding at the end the following: “In the case of an individual who is a bona fide resident of Puerto Rico during the entire taxable year, subparagraph (B)(ii) shall be applied by substituting ‘1 or more qualifying children’ for ‘3 or more qualifying children’.”.

Page 73, line 10, strike “(d)” and insert “(f)”. 

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