

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

Page 81, after line 13, insert the following:

1 **SEC. 1106. PUERTO RICO RESIDENTS ELIGIBLE FOR**
2 **EARNED INCOME TAX CREDIT.**

3 (a) IN GENERAL.—Section 32, as amended by the
4 preceding provisions of this Act, is amended by adding at
5 the end the following new subsection:

6 “(o) RESIDENTS OF PUERTO RICO.—

7 “(1) IN GENERAL.—In the case of residents of
8 Puerto Rico—

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

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

15 “(C) adjusted gross income and gross in-
16 come shall be computed without regard to sec-
17 tion 933 for purposes of subsections (a)(2)(B)
18 and (c)(2)(A)(i).

1 “(2) LIMITATION.—The credit allowed under
2 this section by reason of this subsection for any tax-
3 able year shall not exceed the amount, determined
4 under regulations or other guidance promulgated by
5 the Secretary, that a similarly situated taxpayer
6 would receive if residing in a State.”.

7 (b) CHILD TAX CREDIT NOT REDUCED.—Section
8 24(d)(1)(B)(ii)(II) is amended by inserting before the pe-
9 riod “(determined without regard to section 32(o) in the
10 case of residents of Puerto Rico)”.

11 (c) EFFECTIVE DATE.—The amendment made shall
12 apply to taxable years beginning after December 31, 2017.

