

## S 2732

Child Support Enforcement Act

**Congress:** 107 (2001–2003, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** Jul 16, 2002

**Current Status:** Read twice and referred to the Committee on Finance.

**Latest Action:** Read twice and referred to the Committee on Finance. (Jul 16, 2002)

**Official Text:** <https://www.congress.gov/bill/107th-congress/senate-bill/2732>

### Sponsor

**Name:** Sen. Boxer, Barbara [D-CA]

**Party:** Democratic • **State:** CA • **Chamber:** Senate

### Cosponsors (1 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Snowe, Olympia J. [R-ME]	R · ME		Jul 16, 2002

### Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Jul 16, 2002

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

Bill	Relationship	Last Action
107 HR 5130	Identical bill	Jul 16, 2002: Referred to the House Committee on Ways and Means.

### Summary (as of Jul 16, 2002)

Child Support Enforcement Act - Amends the Internal Revenue Code (relating to the deduction for bad debts) to allow a custodial parent to claim unpaid child support payments as a deduction.

Bars a delinquent debtor from filing an amended return in any subsequent year to reflect the subsequent payment of unpaid child support.

Includes unpaid child support in the gross income of the delinquent debtor.

Precludes taxpayer information regarding child support payments from serving as a basis for selecting an individual's tax return for general audit.

## **Actions Timeline**

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- **Jul 16, 2002:** Introduced in Senate
- **Jul 16, 2002:** Sponsor introductory remarks on measure. (CR S6870)
- **Jul 16, 2002:** Read twice and referred to the Committee on Finance.