

S 127

Child Support Enforcement Act

Congress: 108 (2003–2005, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Jan 9, 2003

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

Latest Action: Read twice and referred to the Committee on Finance. (Jan 9, 2003)

Official Text: https://www.congress.gov/bill/108th-congress/senate-bill/127

Sponsor

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

Party: Democratic • State: CA • Chamber: Senate

Cosponsors (2 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Snowe, Olympia J. [R-ME]	R · ME		Jan 9, 2003
Sen. Clinton, Hillary Rodham [D-NY]	D · NY		Apr 28, 2003

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Jan 9, 2003

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
108 HR 262	Identical bill	Jan 27, 2003: Referred to the Subcommittee on Human Resources.

Summary (as of Jan 9, 2003)

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.

Prohibits any discrepancy between the tax returns of a custodial parent and a delinquent debtor concerning whether a child support payment has been made from serving as a basis for selecting an individual's tax return for general audit.

Actions Timeline

- **Jan 9, 2003:** Introduced in Senate
- **Jan 9, 2003:** Sponsor introductory remarks on measure. (CR S158)
- **Jan 9, 2003:** Read twice and referred to the Committee on Finance.