

Bill Fact Sheet – December 5, 2025 https://legilist.com Bill page: https://legilist.com/bill/108/hr/262

HR 262

Child Support Enforcement Act Congress: 108 (2003–2005, Ended)

Chamber: House Policy Area: Taxation Introduced: Jan 8, 2003

Current Status: Referred to the Subcommittee on Human Resources.

Latest Action: Referred to the Subcommittee on Human Resources. (Jan 27, 2003)

Official Text: https://www.congress.gov/bill/108th-congress/house-bill/262

Sponsor

Name: Rep. Cox, Christopher [R-CA-48]

Party: Republican • State: CA • Chamber: House

Cosponsors (54 total)

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Cosponsor	Party / State	Role	Date Joined
Rep. Brown, Corrine [D-FL-3]] D·FL		Jan 8, 2003
Rep. Burton, Dan [R-IN-5]	R · IN		Jan 8, 2003
Rep. Calvert, Ken [R-CA-44]	R · CA		Jan 8, 2003
Rep. Cunningham, Randy (Duke) [R-CA-50]	R · CA		Jan 8, 2003
Rep. Doyle, Michael F. [D-PA-14]	D · PA		Jan 8, 2003
Rep. Dreier, David [R-CA-26]	R · CA		Jan 8, 2003
Rep. Duncan, John J., Jr. [R-TN-2]	$R \cdot TN$		Jan 8, 2003
Rep. Engel, Eliot L. [D-NY-17]	$D \cdot NY$		Jan 8, 2003
Rep. Evans, Lane [D-IL-17]	$D\cdotIL$		Jan 8, 2003
Rep. Filner, Bob [D-CA-51]	D · CA		Jan 8, 2003
Rep. Foley, Mark [R-FL-16]	$R \cdot FL$		Jan 8, 2003
Rep. Fossella, Vito [R-NY-13]	$R \cdot NY$		Jan 8, 2003
Rep. Gilchrest, Wayne T. [R-MD-1]	$R \cdot MD$		Jan 8, 2003
Rep. Gillmor, Paul E. [R-OH-5]	$R \cdot OH$		Jan 8, 2003
Rep. Hart, Melissa A. [R-PA-4]	$R \cdot PA$		Jan 8, 2003
Rep. Issa, Darrell E. [R-CA-49]	$R \cdot CA$		Jan 8, 2003
Rep. Jones, Walter B., Jr. [R-NC-3]	$R \cdot NC$		Jan 8, 2003
Rep. Kennedy, Mark R. [R-MN-6]	$R \cdot MN$		Jan 8, 2003
Rep. King, Peter T. [R-NY-3]	$R \cdot NY$		Jan 8, 2003
Rep. Knollenberg, Joe [R-MI-9]	$R \cdot MI$		Jan 8, 2003
Rep. Kucinich, Dennis J. [D-OH-10]	D · OH		Jan 8, 2003
Rep. Lofgren, Zoe [D-CA-16]	D · CA		Jan 8, 2003
Rep. McKeon, Howard P. "Buck" [R-CA-25]	$R \cdot CA$		Jan 8, 2003
Rep. Millender-McDonald, Juanita [D-CA-37]	D · CA		Jan 8, 2003
Rep. Miller, Gary G. [R-CA-42]	$R \cdot CA$		Jan 8, 2003
Rep. Ose, Doug [R-CA-3]	$R \cdot CA$		Jan 8, 2003
Rep. Owens, Major R. [D-NY-11]	$D \cdot NY$		Jan 8, 2003
Rep. Pascrell, Bill, Jr. [D-NJ-8]	D · NJ		Jan 8, 2003
Rep. Payne, Donald M. [D-NJ-10]	D · NJ		Jan 8, 2003
Rep. Pence, Mike [R-IN-6]	$R \cdot IN$		Jan 8, 2003
Rep. Pitts, Joseph R. [R-PA-16]	R · PA		Jan 8, 2003
Rep. Platts, Todd Russell [R-PA-19]	R · PA		Jan 8, 2003
Rep. Pombo, Richard W. [R-CA-11]	$R \cdot CA$		Jan 8, 2003
Rep. Quinn, Jack [R-NY-27]	$R \cdot NY$		Jan 8, 2003
Rep. Rohrabacher, Dana [R-CA-46]	R · CA		Jan 8, 2003
Rep. Rothman, Steven R. [D-NJ-9]	D · NJ		Jan 8, 2003
Rep. Royce, Edward R. [R-CA-40]	R · CA		Jan 8, 2003
Rep. Sanders, Bernard [I-VT-At Large]	I · VT		Jan 8, 2003
Rep. Sensenbrenner, F. James, Jr. [R-WI-5]	R·WI		Jan 8, 2003
Rep. Shadegg, John B. [R-AZ-3]	$R \cdot AZ$		Jan 8, 2003
Rep. Tancredo, Thomas G. [R-CO-6]	R · CO		Jan 8, 2003

Cosponsor	Party / State	Role	Date Joined
Rep. Tiberi, Patrick J. [R-OH-12]	$R \cdot OH$		Jan 8, 2003
Rep. Towns, Edolphus [D-NY-10]	$D \cdot NY$		Jan 8, 2003
Rep. Visclosky, Peter J. [D-IN-1]	$D \cdot IN$		Jan 8, 2003
Rep. Walden, Greg [R-OR-2]	$R \cdot OR$		Jan 8, 2003
Rep. Wexler, Robert [D-FL-19]	$D \cdot FL$		Jan 8, 2003
Rep. Wilson, Joe [R-SC-2]	$R \cdot SC$		Jan 8, 2003
Rep. Brown, Henry E., Jr. [R-SC-1]	$R \cdot SC$		Mar 31, 2003
Rep. Kline, John [R-MN-2]	$R \cdot MN$		Jun 4, 2003
Rep. Vitter, David [R-LA-1]	$R \cdot LA$		Jun 12, 2003
Rep. Otter, C. L. (Butch) [R-ID-1]	$R \cdot ID$		Jul 9, 2003
Rep. Bartlett, Roscoe G. [R-MD-6]	$R \cdot MD$		Jul 25, 2003
Rep. Udall, Mark [D-CO-2]	D · CO		Jul 25, 2003
Rep. Van Hollen, Chris [D-MD-8]	$D\cdotMD$		Jul 25, 2003

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred to	Jan 27, 2003

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
108 S 127	Identical bill	Jan 9, 2003: Read twice and referred to the Committee on Finance.

Summary (as of Jan 8, 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 27, 2003: Referred to the Subcommittee on Human Resources.
- Jan 8, 2003: Introduced in House
- Jan 8, 2003: Introduced in House
- Jan 8, 2003: Referred to the House Committee on Ways and Means.