

HR 4135

Taxation of Minor Children Simplification Act of 2004

Congress: 108 (2003–2005, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Apr 2, 2004

Current Status: Referred to the House Committee on Ways and Means.

Latest Action: Referred to the House Committee on Ways and Means. (Apr 2, 2004)

Official Text: <https://www.congress.gov/bill/108th-congress/house-bill/4135>

Sponsor

Name: Rep. Houghton, Amo [R-NY-29]

Party: Republican • **State:** NY • **Chamber:** House

Cosponsors

No cosponsors are listed for this bill.

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Apr 2, 2004

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Summary (as of Apr 2, 2004)

Taxation of Minor Children Simplification Act of 2004 - Amends the Internal Revenue Code to revise rules for the taxation of the income of minor children (under age 14). Repeals the allocable parental tax rules. Allows parents to elect to claim the child's gross income and deductions on the parents' tax return.

Actions Timeline

- **Apr 2, 2004:** Introduced in House
- **Apr 2, 2004:** Introduced in House
- **Apr 2, 2004:** Sponsor introductory remarks on measure. (CR E518)
- **Apr 2, 2004:** Referred to the House Committee on Ways and Means.