

S 467

Strengthen the Earned Income Tax Credit Act of 2011

Congress: 112 (2011–2013, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Mar 3, 2011

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

Latest Action: Read twice and referred to the Committee on Finance. (Mar 3, 2011)

Official Text: <https://www.congress.gov/bill/112th-congress/senate-bill/467>

Sponsor

Name: Sen. Kerry, John F. [D-MA]

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

Cosponsors (1 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Rockefeller, John D., IV [D-WV]	D · WV		Mar 3, 2011

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Mar 3, 2011

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Summary (as of Mar 3, 2011)

Strengthen the Earned Income Tax Credit Act of 2011 - Amends the Internal Revenue Code to: (1) make permanent the reduction in the marriage penalty applicable to the earned income tax credit, (2) increase such tax credit for families with three or more qualifying children and for individuals with no qualifying children, (3) extend such credit to individuals at age 21 (currently age 25) who do not have a qualifying child, (4) allow such credit for certain married individuals who live apart from their spouses and file separate tax returns (abandoned spouse rule), (5) repeal provisions denying such credit for individuals with excessive investment income, and (6) increase to \$500 the penalty on tax return preparers for failure to be diligent in determining eligibility for the earned income tax credit.

Makes permanent provisions of the Economic Growth and Tax Relief Reconciliation Act of 2001 relating to the earned income tax credit.

Actions Timeline

- **Mar 3, 2011:** Introduced in Senate
- **Mar 3, 2011:** Sponsor introductory remarks on measure. (CR S1220-1221)
- **Mar 3, 2011:** Read twice and referred to the Committee on Finance.