S 2078

A bill to amend the Internal Revenue Code of 1986 to treat Alaska Permanent Fund dividends as earned income for purposes of the kiddie tax.

Congress: 116 (2019–2021, Ended)
Chamber: Senate
Policy Area: Taxation
Introduced: Jul 10, 2019
Current Status: Read twice and referred to the Committee on Finance.
Latest Action: Read twice and referred to the Committee on Finance. (Jul 10, 2019)
Official Text: https://www.congress.gov/bill/116th-congress/senate-bill/2078

Sponsor

Name: Sen. Murkowski, Lisa [R-AK]
Party: Republican • **State:** AK • **Chamber:** Senate

Cosponsors

No cosponsors are listed for this bill.

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Jul 10, 2019

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Summary (as of Jul 10, 2019)

This bill treats dividends paid to children from the Alaska Permanent Fund as earned income, not subject to the "kiddie tax" which taxes income of children as unearned income subject to the parent's marginal tax rate.

Actions Timeline

- **Jul 10, 2019:** Introduced in Senate
- **Jul 10, 2019:** Read twice and referred to the Committee on Finance.

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