

## S 2079

A bill to amend the Internal Revenue Code of 1986 to treat certain tribal benefits 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/2079>

### 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

Bill	Relationship	Last Action
116 HR 2810	Related bill	<b>May 16, 2019:</b> Referred to the House Committee on Ways and Means.

### Summary (as of Jul 10, 2019)

This bill treats certain disability payments and other payments made by Indian tribes or Native Corporations to children as the earned income of such children. This exempts such income from the "kiddie tax" which taxes the unearned income of children at 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.