

## S 4

LIFT (Livable Incomes for Families Today) the Middle Class Act

**Congress:** 116 (2019–2021, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** Jan 3, 2019

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

**Latest Action:** Read twice and referred to the Committee on Finance. (Jan 3, 2019)

**Official Text:** <https://www.congress.gov/bill/116th-congress/senate-bill/4>

### Sponsor

**Name:** Sen. Harris, Kamala D. [D-CA]

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

### Cosponsors

*No cosponsors are listed for this bill.*

### Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Jan 3, 2019

### Subjects & Policy Tags

**Policy Area:**

Taxation

### Related Bills

*No related bills are listed.*

## **LIFT (Livable Incomes for Families Today) the Middle Class Act**

This bill establishes a refundable middle class tax credit of up to \$3,000 for individuals and up to \$6,000 for married individuals filing joint returns. Taxpayers must be at least 18 years of age to receive the credit and may elect to receive payments of the credit in advance on a monthly basis.

The bill limits the amount of the credit and eligibility for the credit based on annual income and filing status. Both the income limitations and the amount of the credit must be adjusted for inflation after 2019.

The bill also requires the Internal Revenue Service to establish a Community Volunteer Income Tax Assistance Matching Grant Program to provide matching funds for the development, expansion, or continuation of tax preparation programs to assist low-income taxpayers and members of underserved populations. The program must be substantially similar to the Community Volunteer Income Tax Assistance matching grants demonstration program established under the Consolidated Appropriations Act, 2008.

The bill expresses the sense of the Senate that the costs of the bill should be offset through (1) repealing P.L. 115-97 (commonly known as the Tax Cuts and Jobs Act), with the exception of provisions that provide relief to taxpayers with under \$100,000 in annual income; and (2) assessing a fee on financial institutions with total consolidated assets of more than \$50 billion.

## **Actions Timeline**

---

- **Jan 3, 2019:** Introduced in Senate
- **Jan 3, 2019:** Read twice and referred to the Committee on Finance.

# LegiList

CONGRESS, MADE CLEAR.

## Search Every Federal Bill, Law, and Vote

LegiList is the fastest way to research Congress. Track any bill from introduction to enactment, see how every legislator voted, follow committee activity, and read the full text of every bill — all in one place, always up to date.

[legilist.com](https://legilist.com)

## Free Course: Learn How Congress Actually Works

LegiList Learn is a free, self-paced course that walks through the entire legislative process — from drafting a bill to a presidential signature. Seven modules, plain language, no politics. Earn a certificate when you finish.

[legilist.com/learn](https://legilist.com/learn)

## Developer API: Build Apps on Legislative Data

The LegiList API gives developers direct access to bills, votes, legislators, committees, and more. Start free with 1,000 requests per day — no credit card required. Upgrade to Pro when you need to scale.

[legilist.com/api](https://legilist.com/api)

Public data belongs to the public. — [legilist.com](https://legilist.com)