

## HR 4728

Youth Tax Fairness Act of 2019

**Congress:** 116 (2019–2021, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Oct 17, 2019

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

**Latest Action:** Referred to the House Committee on Ways and Means. (Oct 17, 2019)

**Official Text:** <https://www.congress.gov/bill/116th-congress/house-bill/4728>

### Sponsor

**Name:** Rep. Moore, Gwen [D-WI-4]

**Party:** Democratic • **State:** WI • **Chamber:** House

### Cosponsors (10 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Calvert, Ken [R-CA-42]	R · CA		Oct 17, 2019
Rep. Cisneros, Gilbert Ray, Jr. [D-CA-39]	D · CA		Oct 17, 2019
Rep. Cole, Tom [R-OK-4]	R · OK		Oct 17, 2019
Rep. Davids, Sharice [D-KS-3]	D · KS		Oct 17, 2019
Rep. Estes, Ron [R-KS-4]	R · KS		Oct 17, 2019
Rep. Haaland, Debra A. [D-NM-1]	D · NM		Oct 17, 2019
Rep. Kildee, Daniel T. [D-MI-5]	D · MI		Oct 17, 2019
Rep. Panetta, Jimmy [D-CA-20]	D · CA		Oct 17, 2019
Rep. Steube, W. Gregory [R-FL-17]	R · FL		Oct 17, 2019
Rep. Young, Don [R-AK-At Large]	R · AK		Oct 17, 2019

### Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Oct 17, 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.

## Youth Tax Fairness Act of 2019

This bill amends the Internal Revenue Code to treat certain income as earned income for purposes of the taxation of the unearned income of certain children (i.e., the kiddie tax). Such income includes (1) distributions from qualified disability trusts, (2) certain military survivor benefits, (3) certain first responder survivor benefits, (4) certain Indian tribal payments, (5) certain scholarships or fellowship grants, (6) Alaska permanent fund dividends, and (7) Social Security benefits. Treating such income as earned income allows it to be taxed at lower rates.

## Actions Timeline

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- **Oct 17, 2019:** Introduced in House
- **Oct 17, 2019:** Referred to the House Committee on Ways and Means.