

S 2522

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

Congress: 117 (2021–2023, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Jul 28, 2021

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

Latest Action: Read twice and referred to the Committee on Finance. (Jul 28, 2021)

Official Text: <https://www.congress.gov/bill/117th-congress/senate-bill/2522>

Sponsor

Name: Sen. Murkowski, Lisa [R-AK]

Party: Republican • **State:** AK • **Chamber:** Senate

Cosponsors (1 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Sullivan, Dan [R-AK]	R · AK		Jul 28, 2021

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Jul 28, 2021

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
117 HR 4783	Identical bill	Jul 28, 2021: Referred to the House Committee on Ways and Means.

Summary (as of Jul 28, 2021)

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 28, 2021: Introduced in Senate
- Jul 28, 2021: Read twice and referred to the Committee on Finance.