

103<sup>D</sup> CONGRESS  
2<sup>D</sup> SESSION

# H. R. 5068

To amend the Internal Revenue Code of 1986 to provide a credit for the purchase of child restraint systems used in motor vehicles.

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IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 21, 1994

Mr. FIELDS of Texas introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to provide a credit for the purchase of child restraint systems used in motor vehicles.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. CREDIT FOR PURCHASE OF CHILD RESTRAINT**  
4 **SYSTEMS.**

5 (a) IN GENERAL.—Subpart A of part IV of sub-  
6 chapter A of chapter 1 of the Internal Revenue Code of  
7 1986 (relating to nonrefundable personal credits) is  
8 amended by adding at the end thereof the following new  
9 section:

1 **“SEC. 25A. PURCHASE OF CHILD RESTRAINT SYSTEM.**

2       “(a) GENERAL RULE.—In the case of an individual,  
3 there shall be allowed as a credit against the tax imposed  
4 by this chapter for the taxable year an amount equal to  
5 the costs incurred by the taxpayer during such taxable  
6 year in purchasing a qualified child restraint system for  
7 any child of the taxpayer.

8       “(b) DEFINITIONS.—For purposes of this section—

9           “(1) QUALIFIED CHILD RESTRAINT SYSTEM.—  
10       The term ‘qualified child restraint system’ means  
11       any child restraint system which meets the require-  
12       ments of section 571.213 of title 49 of the Code of  
13       Federal Regulations.

14           “(2) CHILD.—The term ‘child’ has the meaning  
15       given to such term by section 151(c)(3).”.

16       (b) CONFORMING AMENDMENT.—The table of sec-  
17       tions for subpart A of part IV of subchapter A of chapter  
18       1 of the Internal Revenue Code of 1986 is amended by  
19       inserting after the item relating to section 25 the following  
20       new item:

          “Sec. 25A. Purchase of child restraint system.”.

21       (c) EFFECTIVE DATE.—The amendments made by  
22       this section shall apply to amounts paid after the date of  
23       the enactment of this Act in taxable years ending after  
24       such date.