

# CHILDREN WHO QUALIFY FOR A CHILD TAX CREDIT: AN UPDATE BY CONGRESSIONAL DISTRICT<sup>1</sup>

REA S. HEDERMAN

The Taxpayer Relief Act of 1997 (P.L. 105-34) contains a provision called the child tax credit. This new credit permits qualified taxpayers to reduce their tax liability by \$500 for each dependent under age 17. The credit diminishes in value for married taxpayers with adjusted gross incomes of \$110,000 or more, and for taxpayers who file as heads of household or as singles who have adjusted gross incomes of \$75,000 or more.<sup>2</sup> Congress is phasing in the credit over two years: It was worth \$400 dollars per child for tax year 1998 and \$500 per child for tax year 1999.

The Heritage Foundation first published several studies of the child tax credit during the congressional debate on this tax policy change.<sup>3</sup> Since Congress passed the Taxpayer Relief Act of 1997, little additional statistical attention has focused on how many children would qualify for the child tax credit.<sup>4</sup>

This report uses new data from the Bureau of the Census to update earlier estimates of the Center for Data Analysis on the number of children who could qualify for the child tax credit.<sup>5</sup> Table 1 contains estimates by congressional district of the number of children eligible in 1998. In summary,

1. This *CDA Report* updates information in "Comparing the Child-Tax Credit Plans for Congress and the Clinton Administration" by Scott A. Hodge, which can be found at <http://www.heritage.org/taxcredit/>.
2. The phase-out level of married taxpayers filing separately is \$55,000. For additional details on the child tax credit, see Committee on the Budget of the United States Senate, *Tax Expenditures: Compendium of Background Material on Individual Provisions*, prepared by the Congressional Research Service (United States Senate: Committee Print S. Prt. 105-70, December 1998), pp. 391-393.
3. See Scott A. Hodge, "Balanced Budget Talking Points #5: Clinton's \$300-per-Child Tax Cut Plan Denies Tax Relief to 23 Million Children," Heritage Foundation *FYI* No. 78/95, December 11, 1995; and Scott A. Hodge, William W. Beach, John S. Barry, and Rea S. Hederman, "How Congress Can Deliver the Best Tax Cut Plan for the Money," Heritage Foundation *Background* No. 1122, June 11, 1997. See also Hodge, "Comparing the Child-Tax Credit Plans for Congress and the Clinton Administration," which provides estimates of eligible children by congressional district.
4. Jane Gravelle of the Congressional Research Service, however, published an intriguing essay on the relationship between tax law and families in 1998. See Gravelle, *The Marriage Penalty and Other Family Tax Issues* (Washington, DC: Library of Congress, Congressional Research Service, 1998).
5. Before a child tax credit can be claimed, the taxpayer must have a qualifying child. Qualifying children must meet all the criteria specified in the code as dependents of the taxpayer. Finally, the tax code recognizes children as tax entities for a number of credits, deductions, and exclusions.

- The Center for Data Analysis estimates that the new credit benefits over 38 million children throughout the United States; and
- Table 1 shows that 2.8 million children in Texas and 4.4 million children in California are eligible to benefit from the child tax credit.

The new credit targets every child under age 17 who is considered a dependent on a taxpayer's return.<sup>6</sup> In most cases, the credit is non-refundable, but some families with three or more

children could be eligible for a refundable credit. The credit also targets low- and middle-income taxpayers and is phased out above an income threshold that is dependent on a parent's tax filing status. The value of the credit declines by \$50 for every \$1,000 above the threshold. For tax year 1998, a taxpayer does not receive the credit if his income level is \$8,000 over the threshold limit.

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6. The child tax credit is designed to help families who pay federal income tax and have children to support. Supporters of the child tax credit claim that the current personal exemption for children no longer offsets the cost of rearing children by decreasing tax payments.

## APPENDIX: METHODOLOGY

The 1998 March Current Population Survey (CPS) produced by the Bureau of the Census is the primary source of data used for this report. CDA analysts employed several tests to determine eligible children and tax returns. First, children were considered eligible for the tax credit if they were under age 17. Second, a phase-out level was used to determine if the income of parents or guardians was above the maximum allowable threshold for receiving part of the child credit. Third, children were considered eligible for the

child tax credit only if their family had federal tax liability after all other credits had been subtracted. Children of taxpayers who met all three criteria were considered eligible for the credit.

A special tabulation from the Bureau of the Census was used to determine the number of children in each congressional district under age 17 whose family income is not below the poverty level. These amounts were used to apportion the CPS state total by congressional district.

**Table 1: Estimated Number of Children Who Were Eligible for the \$400 per Child Tax Credit in 1998:  
A District-by-District Analysis**

State	Congressional District	Name of Member		Party	No. of Children in District Eligible for \$400 Tax Credit
AL	District 1	Sonny	Callahan	R	73,800
AL	District 2	Terry	Everett	R	77,300
AL	District 3	Bob	Riley	R	72,700
AL	District 4	Robert	Aderholt	R	73,500
AL	District 5	Robert E. (Bud)	Cramer, Jr.	D	77,500
AL	District 6	Spencer	Bachus	R	78,000
AL	District 7	Earl F.	Hilliard	D	63,000
AK	Single District	Don	Young	R	129,600
AR	District 1	Marion	Berry	D	88,600
AR	District 2	Vic	Snyder	D	99,400
AR	District 3	Asa	Hutchinson	R	97,100
AR	District 4	Jay	Dickey	R	87,800
AZ	District 1	Matt	Salmon	R	107,500
AZ	District 2	Ed	Pastor	D	101,300
AZ	District 3	Bob	Stump	R	104,100
AZ	District 4	John B.	Shadegg	R	106,100

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AZ	District 5	Jim Kolbe	R	97,600
AZ	District 6	J. D. Hayworth	R	109,500
CA	District 1	Mike Thompson	D	88,900
CA	District 2	Wally Herger	R	81,700
CA	District 3	Doug Ose	R	88,900
CA	District 4	John T. Doolittle	R	89,800
CA	District 5	Robert T. Matsui	D	79,900
CA	District 6	Lynn C. Woolsey	D	82,200
CA	District 7	George Miller	D	91,500
CA	District 8	Nancy Pelosi	D	50,500
CA	District 9	Barbara Lee	D	67,400
CA	District 10	Ellen O. Tauscher	D	93,800
CA	District 11	Richard W. Pombo	R	90,700
CA	District 12	Tom Lantos	D	76,400
CA	District 13	Fortney (Pete) Stark	D	94,200
CA	District 14	Anna G. Eshoo	D	74,600
CA	District 15	Tom Campbell	R	84,400
CA	District 16	Zoe Lofgren	D	95,700
CA	District 17	Sam Farr	D	89,200
CA	District 18	Gary Condit	D	96,500
CA	District 19	George P. Radanovich	R	89,300
CA	District 20	Calvin M. Dooley	D	86,600
CA	District 21	William M. Thomas	R	94,600
CA	District 22	Lois Capps	D	77,900
CA	District 23	Elton Gallegly	R	99,100
CA	District 24	Brad Sherman	D	79,500
CA	District 25	Howard P. (Buck) McKeon	R	100,400
CA	District 26	Howard L. Berman	D	87,300
CA	District 27	James E. Rogan	R	74,300

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CA	District 28	David Dreier	R	95,100
CA	District 29	Henry A. Waxman	D	45,000
CA	District 30	Xavier Becerra	D	74,400
CA	District 31	Matthew G. Martinez	D	89,300
CA	District 32	Julian C. Dixon	D	68,800
CA	District 33	Lucille Roybal-Allard	D	86,600
CA	District 34	Grace F. Napolitano	D	101,400
CA	District 35	Maxine Waters	D	83,700
CA	District 36	Steven T. Kuykendall	R	71,100
CA	District 37	Juanita Millender-McDonald	D	94,400
CA	District 38	Steve Horn	R	77,400
CA	District 39	Edward R. Royce	R	91,900
CA	District 40	Jerry Lewis	R	96,200
CA	District 41	Gary G. Miller	R	105,600
CA	District 42	George E. Brown, Jr.	D	108,000
CA	District 43	Ken Calvert	R	104,900
CA	District 44	Mary Bono	R	87,800
CA	District 45	Dana Rohrabacher	R	75,500
CA	District 46	Loretta Sanchez	D	91,100
CA	District 47	Christopher Cox	R	85,700
CA	District 48	Ron Packard	R	92,900
CA	District 49	Brian P. Bilbray	R	56,100
CA	District 50	Bob Filner	D	90,200
CA	District 51	Randy (Duke) Cunningham	R	90,800
CA	District 52	Duncan L. Hunter	R	93,300
CO	District 1	Diana DeGette	D	79,300
CO	District 2	Mark Udall	D	112,100
CO	District 3	Scott McInnis	R	100,700
CO	District 4	Bob Schaffer	R	112,500

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CO	District 5	Joel	Hefley	R	120,100
CO	District 6	Thomas G.	Tancredo	R	116,100
CT	District 1	John B.	Larson	D	82,900
CT	District 2	Sam	Gejdenson	D	91,500
CT	District 3	Rosa L.	DeLauro	D	84,800
CT	District 4	Christopher	Shays	R	84,700
CT	District 5	James H.	Maloney	D	95,800
CT	District 6	Nancy L.	Johnson	R	92,400
DE	Single District	Michael N.	Castle	R	111,900
DC	Delegate	Eleanor Holmes	Norton	D	37,600
FL	District 1	Joe	Scarborough	R	76,400
FL	District 2	Allen	Boyd	D	74,600
FL	District 3	Corrine	Brown	D	70,800
FL	District 4	Tillie K.	Fowler	R	78,000
FL	District 5	Karen L.	Thurman	D	56,400
FL	District 6	Cliff	Stearns	R	78,600
FL	District 7	John L.	Mica	R	78,700
FL	District 8	Bill	McCollum	R	76,300
FL	District 9	Michael	Bilirakis	R	70,300
FL	District 10	C. W. Bill	Young	R	56,600
FL	District 11	Jim	Davis	D	69,200
FL	District 12	Charles T.	Canady	R	77,500
FL	District 13	Dan	Miller	R	56,700
FL	District 14	Porter J.	Goss	R	61,100
FL	District 15	Dave	Weldon	R	72,500
FL	District 16	Mark	Foley	R	68,900

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FL	District 17	Carrie P. Meek	D	74,600
FL	District 18	Ileana Ros-Lehtinen	R	60,200
FL	District 19	Robert Wexler	D	64,600
FL	District 20	Peter Deutsch	D	76,900
FL	District 21	Lincoln Diaz-Balart	R	81,000
FL	District 22	E. Clay Shaw, Jr.	R	42,400
FL	District 23	Alcee L. Hastings	D	72,600
GA	District 1	Jack Kingston	R	92,100
GA	District 2	Sanford D. Bishop, Jr.	D	78,700
GA	District 3	Mac Collins	R	105,100
GA	District 4	Cynthia McKinney	D	97,400
GA	District 5	John Lewis	D	70,900
GA	District 6	Johnny Isakson	R	105,900
GA	District 7	Bob Barr	R	98,600
GA	District 8	Saxby Chambliss	R	94,800
GA	District 9	Nathan Deal	R	95,500
GA	District 10	Charles W. Norwood, Jr.	R	94,300
GA	District 11	John Linder	R	93,300
HI	District 1	Neil Abercrombie	D	71,200
HI	District 2	Patsy T. Mink	D	87,200
ID	District 1	Helen P. Chenoweth	R	87,800
ID	District 2	Michael K. Simpson	R	105,400
IL	District 1	Bobby L. Rush	D	78,200
IL	District 2	Jessie L. Jackson, Jr.	D	99,300
IL	District 3	William O. Lipinski	D	97,200
IL	District 4	Luis V. Gutierrez	D	103,400

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IL	District 5	Rod R.	Blagojevich	D	74,700
IL	District 6	Henry J.	Hyde	R	105,700
IL	District 7	Danny K.	Davis	D	73,400
IL	District 8	Philip M.	Crane	R	118,000
IL	District 9	Janice D.	Schakowsky	D	70,100
IL	District 10	John Edward	Porter	R	111,600
IL	District 11	Jerry	Weller	R	110,400
IL	District 12	Jerry F.	Costello	D	91,400
IL	District 13	Judy	Biggert	R	125,600
IL	District 14	J. Dennis	Hastert	R	121,500
IL	District 15	Thomas W.	Ewing	R	94,000
IL	District 16	Donald A.	Manzullo	R	113,400
IL	District 17	Lane	Evans	D	95,800
IL	District 18	Ray	LaHood	R	103,200
IL	District 19	David D.	Phelps	D	91,500
IL	District 20	John	Shimkus	R	99,600
IN	District 1	Peter J.	Visclosky	D	104,400
IN	District 2	David M..	McIntosh	R	97,000
IN	District 3	Timothy J.	Roemer	D	108,300
IN	District 4	Mark E.	Souder	R	119,300
IN	District 5	Stephen E.	Buyer	R	111,000
IN	District 6	Dan	Burton	R	117,100
IN	District 7	Edward A.	Pease	R	101,000
IN	District 8	John N.	Hostettler	R	94,600
IN	District 9	Baron P.	Hill	D	109,100
IN	District 10	Julia	Carson	R	91,800
IA	District 1	James A.	Leach	R	98,100
IA	District 2	Jim	Nussle	R	99,900



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IA	District 3	Leonard L.	Boswell	D	93,000
IA	District 4	Greg	Ganske	R	99,200
IA	District 5	Tom	Latham	R	102,400
KS	District 1	Jerry	Moran	R	106,400
KS	District 2	Jim	Ryun	R	101,200
KS	District 3	Dennis	Moore	D	108,900
KS	District 4	Todd	Tiahrt	R	109,100
KY	District 1	Ed	Whitfield	R	79,400
KY	District 2	Ron	Lewis	R	89,600
KY	District 3	Anne M.	Northup	R	78,300
KY	District 4	Ken	Lucas	D	89,800
KY	District 5	Harold	Rogers	R	70,300
KY	District 6	Ernest L.	Fletcher	R	80,000
LA	District 1	(Vacant)			76,000
LA	District 2	William J.	Jefferson	D	58,500
LA	District 3	W. J. (Billy)	Tauzin	R	79,800
LA	District 4	Jim	McCreary	R	56,800
LA	District 5	John	Cooksey	R	72,100
LA	District 6	Richard H.	Baker	R	78,100
LA	District 7	Christopher	John	D	78,000
ME	District 1	Thomas H.	Allen	D	80,400
ME	District 2	John Elias	Baldacci	D	71,400
MD	District 1	Wayne T.	Gilchrest	R	96,900
MD	District 2	Robert L.	Ehrlich, Jr.	R	100,100
MD	District 3	Benjamin L.	Cardin	D	92,500

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MD	District 4	Albert Russell	Wynn	D	105,200
MD	District 5	Steny H.	Hoyer	D	106,900
MD	District 6	Roscoe G.	Bartlett	R	104,600
MD	District 7	Elijah	Cummings	D	78,000
MD	District 8	Constance A.	Morella	R	104,500
MA	District 1	John W.	Olver	D	76,400
MA	District 2	Richard E.	Neal	D	80,600
MA	District 3	James P.	McGovern	D	79,100
MA	District 4	Barney	Frank	D	78,800
MA	District 5	Martin T.	Meehan	D	83,600
MA	District 6	John F.	Tierney	D	76,100
MA	District 7	Edward J.	Markey	D	66,500
MA	District 8	Michael E.	Capuano	D	48,800
MA	District 9	John Joseph	Moakley	D	69,900
MA	District 10	William D.	Delahunt	D	77,100
MI	District 1	Bart T.	Stupak	D	90,200
MI	District 2	Peter	Hoekstra	R	101,500
MI	District 3	Vernon J.	Ehlers	R	103,400
MI	District 4	Dave	Camp	R	90,400
MI	District 5	James A.	Barcia	D	91,500
MI	District 6	Fred S.	Upton	R	89,300
MI	District 7	Nick	Smith	R	94,200
MI	District 8	Debbie	Stabenow	D	93,900
MI	District 9	Dale E.	Kildee	D	90,200
MI	District 10	David E.	Bonior	D	96,500
MI	District 11	Joe	Knollenberg	R	94,800
MI	District 12	Sander M.	Levin	D	91,300
MI	District 13	Lynn N.	Rivers	D	88,100

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State	Congressional District	Name of Member		Party	No. of Children in District Eligible for \$400 Tax Credit
MI	District 14	John	Conyers, Jr.	D	76,600
MI	District 15	Carolyn C.	Kilpatrick	D	56,200
MI	District 16	John D.	Dingell	D	92,200
MN	District 1	Gil	Gutknecht	R	108,600
MN	District 2	David	Minge	D	113,900
MN	District 3	Jim	Ramstad	R	115,600
MN	District 4	Bruce F.	Vento	D	93,400
MN	District 5	Martin Olav	Sabo	D	70,000
MN	District 6	William P. (Bill)	Luther	D	126,100
MN	District 7	Collin C.	Peterson	D	104,200
MN	District 8	James L.	Oberstar	D	101,800
MS	District 1	Roger F.	Wicker	R	73,400
MS	District 2	Bennie G.	Thompson	D	59,500
MS	District 3	Charles (Chip)	Pickering, Jr.	R	71,600
MS	District 4	Ronnie	Shows	D	66,700
MS	District 5	Gene	Taylor	D	72,600
MO	District 1	William (Bill)	Clay	D	74,100
MO	District 2	James M.	Talent	R	99,900
MO	District 3	Richard A.	Gephardt	D	87,900
MO	District 4	Ike	Skelton	D	87,000
MO	District 5	Karen	McCarthy	D	78,500
MO	District 6	Pat	Danner	D	90,000
MO	District 7	Roy	Blunt	R	80,500
MO	District 8	Jo Ann	Emerson	R	75,600
MO	District 9	Kenny C.	Hulshof	R	91,300
MT	Single District	Rick	Hill	R	125,800

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NE	District 1	Doug Bereuter	R	95,700
NE	District 2	Lee Terry	R	101,600
NE	District 3	Bill Barrett	R	97,500
NV	District 1	Shelley Berkley	D	111,700
NV	District 2	Jim Gibbons	R	124,500
NH	District 1	John E. Sununu	R	104,100
NH	District 2	Charles F. Bass	R	105,500
NJ	District 1	Robert E. Andrews	D	93,400
NJ	District 2	Frank A. J. LoBiondo	R	85,700
NJ	District 3	Jim Saxton	R	94,400
NJ	District 4	Christopher H. Smith	R	89,900
NJ	District 5	Marge Roukema	R	96,200
NJ	District 6	Frank Pallone, Jr.	D	82,900
NJ	District 7	Bob Franks	R	85,700
NJ	District 8	William (Bill) Pascrell, Jr.	D	80,900
NJ	District 9	Steven R. Rothman	D	73,200
NJ	District 10	Donald M. Payne	D	76,700
NJ	District 11	Rodney P. Frelinghuysen	R	93,200
NJ	District 12	Rush D. Holt	D	94,500
NJ	District 13	Robert Menendez	D	71,800
NM	District 1	Heather Wilson	R	83,300
NM	District 2	Joe Skeen	R	82,600
NM	District 3	Tom Udall	D	85,600
NY	District 1	Michael P. Forbes	R	86,500

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NY	District 2	Rick A.	Lazio	R	83,000
NY	District 3	Peter T.	King	R	76,500
NY	District 4	Carolyn	McCarthy	D	76,700
NY	District 5	Gary L.	Ackerman	D	70,700
NY	District 6	Gregory M.	Meeks	D	77,400
NY	District 7	Joseph	Crowley	D	55,800
NY	District 8	Jerrold L.	Nadler	D	42,800
NY	District 9	Anthony D.	Weiner	D	61,600
NY	District 10	Edolphus	Towns	D	60,300
NY	District 11	Major R.	Owens	D	73,300
NY	District 12	Nydia M.	Velazquez	D	57,700
NY	District 13	Vito	Fossella	R	71,300
NY	District 14	Carolyn B.	Maloney	D	35,200
NY	District 15	Charles B.	Rangel	D	46,700
NY	District 16	Jose E.	Serrano	D	55,100
NY	District 17	Eliot L.	Engel	D	63,100
NY	District 18	Nita M.	Lowey	D	65,700
NY	District 19	Sue W.	Kelly	R	80,600
NY	District 20	Benjamin A.	Gilman	R	84,900
NY	District 21	Michael R.	McNulty	D	70,000
NY	District 22	John E.	Sweeney	R	83,200
NY	District 23	Sherwood L.	Boehlert	R	75,900
NY	District 24	John M.	McHugh	R	80,200
NY	District 25	James T.	Walsh	R	78,700
NY	District 26	Maurice D.	Hinchey	D	71,300
NY	District 27	Thomas M.	Reynolds	R	84,300
NY	District 28	Louise McIntosh	Slaughter	D	72,200
NY	District 29	John J.	LaFalce	D	73,300
NY	District 30	Jack	Quinn	R	70,000
NY	District 31	Amo	Houghton	R	77,600

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NC	District 1	Eva M. Clayton	D	71,400
NC	District 2	Bob Etheridge	D	81,000
NC	District 3	Walter B. Jones, Jr.	R	83,100
NC	District 4	David E. Price	D	81,300
NC	District 5	Richard M. Burr	R	77,500
NC	District 6	Howard Coble	R	82,900
NC	District 7	Mike McIntyre	D	80,800
NC	District 8	Robin Hayes	R	90,300
NC	District 9	Sue Wilkins Myrick	R	88,400
NC	District 10	Cass Ballenger	R	85,900
NC	District 11	Charles H. Taylor	R	72,800
NC	District 12	Melvin Watt	D	76,400
ND	Single District	Earl Ralph Pomeroy	D	104,900
OH	District 1	Steven J. Chabot	R	87,000
OH	District 2	Rob Portman	R	107,700
OH	District 3	Tony P. Hall	D	89,500
OH	District 4	Michael G. Oxley	R	102,100
OH	District 5	Paul E. Gillmor	R	111,100
OH	District 6	Ted Strickland	D	86,200
OH	District 7	David L. Hobson	R	99,000
OH	District 8	John A. Boehner	R	106,600
OH	District 9	Marcy Kaptur	D	94,700
OH	District 10	Dennis J. Kucinich	D	88,900
OH	District 11	Stephanie Tubbs Jones	D	76,000
OH	District 12	John R. Kasich	R	96,100
OH	District 13	Sherrod Brown	D	108,400
OH	District 14	Thomas C. Sawyer	D	87,900

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OH	District 15	Deborah	Pryce	R	87,900
OH	District 16	Ralph	Regula	R	97,200
OH	District 17	James A.	Traficant, Jr.	D	87,500
OH	District 18	Robert W.	Ney	R	91,300
OH	District 19	Steve C.	LaTourette	R	95,600
OK	District 1	Steve	Largent	R	89,600
OK	District 2	Tom A.	Coburn	R	84,800
OK	District 3	Wes	Watkins	R	77,600
OK	District 4	J.C.	Watts, Jr.	R	92,600
OK	District 5	Ernest J.	Istook, Jr.	R	90,500
OK	District 6	Frank D.	Lucas	R	84,900
OR	District 1	David	Wu	D	99,500
OR	District 2	Greg	Walden	R	92,500
OR	District 3	Earl	Blumenauer	D	89,100
OR	District 4	Peter A.	DeFazio	D	89,700
OR	District 5	Darlene	Hooley	D	96,700
PA	District 1	Robert A.	Brady	D	63,300
PA	District 2	Chaka	Fattah	D	61,000
PA	District 3	Robert A.	Borski	D	76,000
PA	District 4	Ron	Klink	D	79,500
PA	District 5	John E.	Peterson	R	77,300
PA	District 6	Tim	Holden	D	80,000
PA	District 7	Curt	Weldon	R	82,500
PA	District 8	James C.	Greenwood	R	96,700
PA	District 9	Bud	Shuster	R	82,100
PA	District 10	Don	Sherwood	R	81,600
PA	District 11	Paul E.	Kanjorski	D	74,900

## THE HERITAGE CENTER FOR DATA ANALYSIS

**Table 1: Estimated Number of Children Who Were Eligible for the \$400 per Child Tax Credit in 1998:  
A District-by-District Analysis**

State	Congressional District	Name of Member		Party	No. of Children in District Eligible for \$400 Tax Credit
PA	District 12	John P.	Murtha	D	75,400
PA	District 13	Joseph M.	Hoeffel	D	85,600
PA	District 14	William J.	Coyne	D	62,000
PA	District 15	Patrick J.	Toomey	R	82,600
PA	District 16	Joseph R.	Pitts	R	93,500
PA	District 17	George W.	Gekas	R	86,400
PA	District 18	Michael F.	Doyle	D	71,600
PA	District 19	William F.	Goodling	R	86,100
PA	District 20	Frank	Mascara	D	74,000
PA	District 21	Phil S.	English	R	80,500
RI	District 1	Patrick J.	Kennedy	D	49,800
RI	District 2	Robert	Weygand	D	51,900
SC	District 1	Marshall (Mark)	Sanford	R	98,200
SC	District 2	Floyd	Spence	R	96,000
SC	District 3	Lindsey O.	Graham	R	93,100
SC	District 4	Jim	DeMint	R	93,800
SC	District 5	John M.	Spratt, Jr.	D	96,100
SC	District 6	James E.	Clyburn	D	83,600
SD	Single District	John R.	Thune	R	94,100
TN	District 1	William L.	Jenkins	R	74,300
TN	District 2	John J. (Jimmy)	Duncan, Jr.	R	78,300
TN	District 3	Zachary P. (Zach)	Wamp	R	80,300
TN	District 4	Van	Hilleary	R	80,500
TN	District 5	Bob	Clement	D	77,100
TN	District 6	Bart	Gordon	D	96,400
TN	District 7	Ed	Bryant	R	95,600



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TN	District 8	John S.	Tanner	D	83,900
TN	District 9	Harold E.	Ford, Jr.	D	72,400
TX	District 1	Max	Sandlin	D	86,300
TX	District 2	Jim	Turner	D	87,700
TX	District 3	Sam	Johnson	R	108,100
TX	District 4	Ralph M.	Hall	D	98,500
TX	District 5	Pete	Sessions	R	86,000
TX	District 6	Joe L.	Barton	R	113,200
TX	District 7	Bill	Archer	R	110,900
TX	District 8	Kevin	Brady	R	110,700
TX	District 9	Nick	Lampson	D	94,500
TX	District 10	Lloyd	Doggett	D	84,800
TX	District 11	Chet	Edwards	D	90,500
TX	District 12	Kay	Granger	R	95,600
TX	District 13	William M. (Mac)	Thornberry	R	87,400
TX	District 14	Ron	Paul	R	92,800
TX	District 15	Ruben	Hinojosa	D	79,700
TX	District 16	Silvestre	Reyes	D	90,200
TX	District 17	Charles W.	Stenholm	D	89,900
TX	District 18	Sheila	Jackson-Lee	D	75,800
TX	District 19	Larry	Combest	R	102,700
TX	District 20	Charles A.	Gonzalez	D	84,800
TX	District 21	Lamar S.	Smith	R	99,000
TX	District 22	Tom	DeLay	R	112,400
TX	District 23	Henry	Bonilla	R	93,100
TX	District 24	Martin	Frost	D	104,700
TX	District 25	Kenneth E.	Bentsen, Jr.	D	101,600
TX	District 26	Richard K.	Armey	R	104,100
TX	District 27	Solomon P.	Ortiz	D	86,500

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A District-by-District Analysis**

State	Congressional District	Name of Member		Party	No. of Children in District Eligible for \$400 Tax Credit
TX	District 28	Ciro D.	Rodriguez	D	89,700
TX	District 29	Gene	Green	D	93,100
TX	District 30	Eddie Bernice	Johnson	D	83,700
UT	District 1	James V.	Hansen	R	154,500
UT	District 2	Merrill	Cook	R	142,600
UT	District 3	Christopher	Cannon	R	149,500
VT	Single District	Bernard	Sanders	I	89,600
VA	District 1	Herbert H.	Bateman	R	96,400
VA	District 2	Owen B.	Pickett	D	94,400
VA	District 3	Robert C. (Bobby)	Scott	D	73,300
VA	District 4	Norman	Sisisky	D	93,100
VA	District 5	Virgil	Goode	D	80,100
VA	District 6	Robert W.	Goodlatte	R	79,500
VA	District 7	Thomas J.	Bliley, Jr.	R	97,000
VA	District 8	James P.	Moran	D	75,900
VA	District 9	Rick	Boucher	D	74,600
VA	District 10	Frank R.	Wolf	R	106,600
VA	District 11	Thomas M.	Davis III	R	101,400
WA	District 1	Jay	Inslee	D	106,300
WA	District 2	Jack	Metcalf	R	102,900
WA	District 3	Brian	Baird	D	100,800
WA	District 4	Richard (Doc)	Hastings	R	98,100
WA	District 5	George R.	Nethercutt	R	93,000
WA	District 6	Norman D.	Dicks	D	95,100
WA	District 7	Jim	McDermott	D	62,400
WA	District 8	Jennifer	Dunn	R	114,000

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A District-by-District Analysis**

State	Congressional District	Name of Member		Party	No. of Children in District Eligible for \$400 Tax Credit
WA	District 9	Adam	Smith	D	99,600
WV	District 1	Alan B.	Mollohan	D	53,400
WV	District 2	Robert E.	Wise, Jr.	D	55,500
WV	District 3	Nick J.	Rahall II	D	50,100
WI	District 1	Paul	Ryan	R	97,100
WI	District 2	Tammy	Baldwin	D	92,100
WI	District 3	Ron	Kind	D	95,900
WI	District 4	Gerald D.	Kleczka	D	94,000
WI	District 5	Thomas M.	Barrett	D	73,700
WI	District 6	Thomas E.	Petri	R	99,500
WI	District 7	David R.	Obey	D	97,900
WI	District 8	Mark	Green	R	99,400
WI	District 9	F. James	Sensenbrenner, Jr.	R	109,200
WY	Single District	Barbara	Cubin	R	85,900
<b>Total:</b>					<b>38,132,100</b>

Note: For purposes of this study, the Alternative Minimum Tax was not taken into account.

Source: 1998 March *Current Population Survey* and Bureau of the Census Data.