



JOINT COMMITTEE ON TAXATION

April 27, 2016

JCX-38-16

**DESCRIPTION OF AN AMENDMENT IN THE NATURE OF
A SUBSTITUTE TO THE PROVISIONS OF H.R. 3209,
THE “RECOVERING MISSING CHILDREN ACT”**

The Chairman’s amendment in the nature of a substitute modifies H.R. 3209 by adding a definition of missing or exploited child. The term "missing child" means any individual less than 18 years of age whose whereabouts are unknown to such individual's legal custodian.¹ An "exploited child" means a minor with respect to whom there is reason to believe that a specified offense against a minor (as defined by section 117(7) of the Sex Offender Registration and Notification Act) has occurred or is occurring.² Such specified offenses include (1) an offense involving (unless committed by a parent or guardian) kidnapping; (2) an offense (unless committed by a parent or guardian) involving false imprisonment; (3) solicitation to engage in sexual conduct; (4) use in a sexual performance; (5) solicitation to practice prostitution; (6) video voyeurism as described in section 1801 of Title 18; (7) possession, production, or distribution of child pornography; (8) criminal sexual conduct involving a minor or the use of the Internet to facilitate or attempt such conduct; or (9) any conduct that by its nature is a sex offense against a minor.

Estimated Revenue Effect

The proposal is estimated to have no revenue effect on Federal fiscal year budget receipts for the period 2016-2026.

¹ The meaning given such term by section 403 of the Missing Children's Assistance Act. (42 U.S.C. sec. 5772).

² 42 U.S.C. sec. 116911(7).