

115TH CONGRESS
1ST SESSION

H. R. 363

To amend the Internal Revenue Code of 1986 to clarify eligibility for the child tax credit.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 6, 2017

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

A BILL

To amend the Internal Revenue Code of 1986 to clarify eligibility for the child tax credit.

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. SHORT TITLE.**

4 This Act may be cited as the “Child Tax Credit In-
5 tegrity Preservation Act of 2017”.

6 **SEC. 2. ELIGIBILITY FOR CHILD TAX CREDIT.**

7 (a) IN GENERAL.—Section 24(e) of the Internal Rev-
8 enue Code of 1986 is amended by striking “under this
9 section to a taxpayer” and all that follows and inserting
10 “under this section to any taxpayer unless—

1 “(1) such taxpayer includes the taxpayer’s valid
2 identification number (as defined in section
3 6428(h)(2)) (and, in the case of a joint return, the
4 valid identification number (as so defined) of the
5 taxpayer’s spouse) on the return of tax for the tax-
6 able year, and

7 “(2) with respect to any qualifying child, the
8 taxpayer includes the name and taxpayer identifica-
9 tion number of such qualifying child on such return
10 of tax.”.

11 (b) EFFECTIVE DATE.—The amendment made by
12 this section shall apply to taxable years beginning after
13 the date of the enactment of this Act.

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