

115TH CONGRESS
2D SESSION

S. 2420

To amend the Internal Revenue Code of 1986 to provide a child tax credit for pregnant moms.

IN THE SENATE OF THE UNITED STATES

FEBRUARY 13, 2018

Mr. DAINES (for himself, Mrs. ERNST, Mrs. FISCHER, Mr. LANKFORD, Mr. INHOFE, and Mr. BLUNT) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to provide a child tax credit for pregnant moms.

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 for
5 Pregnant Moms Act of 2018”.

6 **SEC. 2. CHILD TAX CREDIT ALLOWED WITH RESPECT TO**
7 **UNBORN CHILDREN.**

8 (a) IN GENERAL.—Subsection (c) of section 24 of the
9 Internal Revenue Code of 1986 is amended by adding at
10 the end the following new paragraph:

1 “(3) CREDIT ALLOWED WITH RESPECT TO UN-
2 BORN CHILDREN.—

3 “(A) IN GENERAL.—The term ‘qualifying
4 child’ includes an unborn child for any taxable
5 year if such child is born and issued a social se-
6 curity number before the due date for the re-
7 turn of tax (without regard to extensions) for
8 the taxable year. For purposes of the preceding
9 sentence, the term ‘social security number’
10 means a social security number issued to an in-
11 dividual by the Social Security Administration,
12 but only if the social security number is issued
13 to a citizen of the United States or is issued
14 pursuant to subclause (I) (or that portion of
15 subclause (III) that relates to subclause (I)) of
16 section 205(c)(2)(B)(i) of the Social Security
17 Act.

18 “(B) DOUBLE CREDIT IN CASE OF CHIL-
19 DREN UNABLE TO CLAIM CREDIT.—In the case
20 of any child who is not taken into account
21 under subparagraph (A) for the taxable year
22 immediately preceding the taxable year in which
23 the child is born, the amount of the credit de-
24 termined under this section with respect to such

1 child for the taxable year of the child's birth
2 shall be increased by 100 percent.

3 “(C) UNBORN CHILD.—For purposes of
4 this paragraph—

5 “(i) UNBORN CHILD.—The term ‘un-
6 born child’ means a child in utero.

7 “(ii) CHILD IN UTERO.—The term
8 ‘child in utero’ means a member of the
9 species homo sapiens, at any stage of de-
10 velopment, who is carried in the womb.”.

11 (b) EFFECTIVE DATE.—The amendment made by
12 this section shall apply to taxable years beginning after
13 December 31, 2017.

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