

116TH CONGRESS
1ST SESSION

S. 2490

To amend the Internal Revenue Code of 1986 to make permanent certain changes made by Public Law 115–97 to the child tax credit.

IN THE SENATE OF THE UNITED STATES

SEPTEMBER 17, 2019

Ms. MCSALLY (for herself, Ms. ERNST, Mr. BRAUN, and Mr. SCOTT of Florida) 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 make permanent certain changes made by Public Law 115–97 to 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 Ex-
5 tension Act”.

1 **SEC. 2. PERMANENT INCREASE AND MODIFICATION OF**
2 **CHILD TAX CREDIT.**

3 (a) INCREASE IN CREDIT AMOUNT.—Section 24(a) of
4 the Internal Revenue Code of 1986 is amended by striking
5 “\$1,000” and inserting “\$2,000”.

6 (b) LIMITATION.—Paragraph (2) of section 24(b) of
7 the Internal Revenue Code of 1986 is amended to read
8 as follows:

9 “(2) THRESHOLD AMOUNT.—For purposes of
10 paragraph (1), the term ‘threshold amount’ means—

11 “(A) \$400,000 in the case of a joint re-
12 turn, and

13 “(B) \$200,000 in any other case.”.

14 (c) PARTIAL CREDIT ALLOWED FOR CERTAIN
15 OTHER DEPENDENTS.—Subsection (h) of section 24 of
16 the Internal Revenue Code of 1986 is amended to read
17 as follows:

18 “(h) PARTIAL CREDIT ALLOWED FOR CERTAIN
19 OTHER DEPENDENTS.—

20 “(1) IN GENERAL.—The credit determined
21 under subsection (a) shall be increased by \$500 for
22 each dependent of the taxpayer (as defined in sec-
23 tion 7706) other than a qualifying child described in
24 subsection (c).

25 “(2) EXCEPTION FOR CERTAIN NONCITIZENS.—
26 Paragraph (1) shall not apply with respect to any

1 individual who would not be a dependent if subpara-
2 graph (A) of section 7706(b)(3) were applied with-
3 out regard to all that follows ‘resident of the United
4 States’.

5 “(3) CERTAIN QUALIFYING CHILDREN.—In the
6 case of any qualifying child with respect to whom a
7 credit is not allowed under this section by reason of
8 subsection (e)(1), such child shall be treated as a de-
9 pendent to whom subparagraph (A) applies.”.

10 (d) MAXIMUM AMOUNT OF REFUNDABLE CREDIT.—
11 Subsection (d) of section 24 of the Internal Revenue Code
12 of 1986 is amended by inserting after paragraph (3) the
13 following new paragraph:

14 “(4) LIMITATION.—

15 “(A) IN GENERAL.—The amount deter-
16 mined under paragraph (1)(A) with respect to
17 any qualifying child shall not exceed \$1,400,
18 and such paragraph shall be applied without re-
19 gard to subsection (h).

20 “(B) ADJUSTMENT FOR INFLATION.—In
21 the case of a taxable year beginning after 2018,
22 the \$1,400 amount in subparagraph (A) shall
23 be increased by an amount equal to—

24 “(i) such dollar amount, multiplied by

1 “(ii) the cost-of-living adjustment de-
2 termined under section 1(f)(3) for the cal-
3 endar year in which the taxable year be-
4 gins, determined by substituting ‘2017’ for
5 ‘2016’ in subparagraph (A)(ii) thereof.

6 If any increase under this clause is not a mul-
7 tiple of \$100, such increase shall be rounded to
8 the next lowest multiple of \$100.”.

9 (e) EARNED INCOME THRESHOLD FOR REFUNDABLE
10 CREDIT.—Section 24(d)(1)(B) of the Internal Revenue
11 Code of 1986 is amended by striking “\$3,000” and insert-
12 ing “\$2,500”.

13 (f) SOCIAL SECURITY NUMBER REQUIRED.—Para-
14 graph (1) of section 24(e) of the Internal Revenue Code
15 of 1986 is amended to read as follows:

16 “(1) QUALIFYING CHILD SOCIAL SECURITY
17 NUMBER REQUIREMENT.—No credit shall be allowed
18 under this section to a taxpayer with respect to any
19 qualifying child unless the taxpayer includes the
20 name and social security number of such child on
21 the return of tax for the taxable year. For purposes
22 of the preceding sentence, the term ‘social security
23 number’ means a social security number issued to an
24 individual by the Social Security Administration, but
25 only if the social security number is issued—

1 “(A) to a citizen of the United States or
2 pursuant to subclause (I) (or that portion of
3 subclause (III) that relates to subclause (I)) of
4 section 205(c)(2)(B)(i) of the Social Security
5 Act, and

6 “(B) before the due date for such return.”.

7 (g) EFFECTIVE DATE.—The amendments made by
8 this section shall take effect as if included in the enact-
9 ment of section 11022 of Public Law 115–97.

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