

119TH CONGRESS  
1ST SESSION

# H. R. 1425

To amend the Internal Revenue Code of 1986 to increase the amount of the child tax credit, to make such credit fully refundable, to remove income limitations from such credit, and for other purposes.

---

## IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 18, 2025

Mr. MACKENZIE 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 increase the amount of the child tax credit, to make such credit fully refundable, to remove income limitations from such credit, and for other purposes.

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. CHILD TAX CREDIT IMPROVEMENTS.**

4 (a) INCREASE IN CREDIT AMOUNT.—Section 24(a) of  
5 the Internal Revenue Code of 1986 is amended by striking  
6 “\$1,000” and inserting “\$5,000”.

7 (b) REMOVAL OF INCOME LIMITATIONS.—Section 24  
8 of such Code is amended by striking subsection (b).

1 (c) REMOVAL OF DEADWOOD.—

2 (1) Section 24 of such Code is amended by  
3 striking subsections (i) and (j).

4 (2) Section 24(k)(2) of such Code is amended—

5 (A) by striking subparagraph (A), and

6 (B) by striking “(B) APPLICATION TO  
7 TAXABLE YEARS AFTER 2021.”.

8 (3) Section 24(k)(3)(A) of such Code is amend-  
9 ed by striking “and without regard to the applica-  
10 tion of this section to bona fide residents of Puerto  
11 Rico under subsection (i)(1)”.

12 (4) Section 24(k)(3)(C)(ii) of such Code is  
13 amended to read as follows:

14 “(ii) APPLICATION OF SECTION IN  
15 EVENT OF ABSENCE OF APPROVED  
16 PLAN.—In the case of a taxable year with  
17 respect to which a plan is not approved  
18 under subparagraph (B), rules similar to  
19 the rules of paragraph (2) shall apply with  
20 respect to bona fide residents of American  
21 Samoa (within the meaning of section  
22 937(a)).”.

23 (5) Chapter 77 of such Code is amended by  
24 striking section 7527A (and by striking the item re-

1        relating to such section in the table of sections for  
2        such chapter).

3        (d) CONFORMING AMENDMENTS.—Section 24(h) of  
4        such Code is amended by striking paragraphs (2) and (3).

5        (e) EFFECTIVE DATE.—The amendments made by  
6        this section shall apply to taxable years beginning after  
7        December 31, 2024.

○