

119TH CONGRESS
1ST SESSION

H. R. 1697

To amend the Internal Revenue Code of 1986 to provide equitable treatment for residents of Puerto Rico with respect to the refundable portion of the child tax credit.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 27, 2025

Mr. HERNÁNDEZ 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 provide equitable treatment for residents of Puerto Rico with respect to the refundable portion of 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 Relief
5 for Puerto Rican Families Act”.

1 **SEC. 2. EQUITABLE TREATMENT FOR RESIDENTS OF PUER-**
 2 **TO RICO WITH RESPECT TO THE REFUND-**
 3 **ABLE PORTION OF THE CHILD TAX CREDIT.**

4 (a) IN GENERAL.—Section 24(d)(1) of the Internal
 5 Revenue Code of 1986 is amended by inserting “or section
 6 933” after “section 112”.

7 (b) EFFECTIVE DATE.—The amendment made by
 8 this section shall apply to taxable years beginning after
 9 December 31, 2024.

10 **SEC. 3. DEFINITION OF SOCIAL SECURITY TAXES FOR PUR-**
 11 **POSES OF CALCULATING PORTION OF CRED-**
 12 **IT REFUNDABLE.**

13 (a) IN GENERAL.—Section 24(k)(2)(B) of the Inter-
 14 nal Revenue Code of 1986 is amended by striking “and”
 15 at the end of clause (i), by striking the period at the end
 16 of clause (ii) and inserting “, and”, and by adding at the
 17 end the following new clause:

18 “(iii) subsection (d)(2)(A) shall be ap-
 19 plied—

20 “(I) in clause (i), by inserting
 21 ‘twice’ before ‘the amount’, and

22 “(II) by striking ‘50 percent of’
 23 each place it appears.”.

1 (b) EFFECTIVE DATE.—The amendments made by
2 subsection (a) shall apply to taxable years beginning after
3 December 31, 2024.

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