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119TH CONGRESS
1ST SESSION

H. R. 4653

To amend the Internal Revenue Code of 1986 to establish a refundable tax credit for first-time parents.

IN THE HOUSE OF REPRESENTATIVES

JULY 23, 2025

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

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A BILL

To amend the Internal Revenue Code of 1986 to establish a refundable tax credit for first-time parents.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the ‘‘First-Time Parents Tax Credit Act’’.

SEC. 2. FIRST-TIME PARENTS TAX CREDIT.

(a) IN GENERAL.—Subpart C of part IV of subchapter A of chapter 1 of the Internal Revenue Code of 1986 is amended by inserting after section 36B the following new section:

"SEC. 36C. FIRST-TIME PARENTS TAX CREDIT.

''(a) ALLOWANCE OF CREDIT.—In the case of an eligible new parent, there shall be allowed as a credit against the tax imposed by this chapter for the taxable year an amount equal to $1,250 (twice such amount in the case of two eligible new parents filing a joint return).

''(b) ELIGIBLE NEW PARENT.—For purposes of this section, the term 'eligible new parent' means, with respect to a taxable year, a taxpayer—

''(1) who has not claimed the credit in a prior taxable year, and

''(2) who is—

''(A) the parent of a qualifying child (as defined in section 152(c)) who was born or adopted during the taxable year, or

''(B) the non-custodial parent of a child who was born or adopted in the taxable year immediately preceding the current taxable year.

''(c) NON-CUSTODIAL PARENT.—For purposes of this section, the term 'non-custodial parent' means an individual—

''(1) whose name appears on the birth certificate of the child with respect to whom a credit is allowed under subsection (a), and

''(2) who can not claim such child as a qualifying child during the taxable year in which the credit under subsection (a) is allowed to such individual.''.

(b) CONFORMING AMENDMENTS.—

(1) Section 6211(b)(4) of the Internal Revenue Code of 1986 is amended by inserting ''36C,'' after ''36B,''.

(2) Section 1324(b)(2) of title 31, United States Code, is amended by inserting ''25E,'' after ''25A,''.

(3) The table of sections for subpart C of part IV of subchapter A of chapter 1 of the Internal Revenue Code of 1986 is amended by inserting after the item relating to section 36B the following new item:

''Sec. 36C. First-time parents tax credit.''.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2025.

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