I

119TH CONGRESS
1ST SESSION

H. R. 6235

To establish a universal child assistance program, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

NOVEMBER 20, 2025

Ms. TLAIB (for herself, Ms. NORTON, Ms. LEE of Pennsylvania, Mrs. MCIVER, Ms. OMAR, Mr. THANEDAR, Mrs. WATSON COLEMAN, and Ms. PRESSLEY) introduced the following bill; which was referred to the Committee on Ways and Means

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A BILL

To establish a universal child assistance program, and for other purposes.

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 ‘‘End Child Poverty Act’’.

SEC. 2. UNIVERSAL CHILD ASSISTANCE PROGRAM.

(a) DEFINITIONS.—In this section:

(1) COMMISSIONER.—The term ‘‘Commissioner’’ means the Commissioner of Social Security.

(2) DEPUTY COMMISSIONER.—The term ''Deputy Commissioner'' means the Deputy Commissioner of the Office of Universal Child Assistance.

(3) QUALIFYING CHILD.—The term ''qualifying child'' means, with respect to a month, an individual who—

(A) resides in the United States;

(B) is—

(i) a citizen or national of the United States; or

(ii) a qualified alien (as defined in section 431 of the Personal Responsibility and Work Opportunity Reconciliation Act of 1996 (8 U.S.C. 1641)); and

(C) is less than 19 years old on the last day of such month.

(b) ESTABLISHMENT OF OFFICE OF UNIVERSAL CHILD ASSISTANCE.—

(1) IN GENERAL.—There is established within the Social Security Administration an office to be known as the Office of Universal Child Assistance. The Office shall be headed by a Deputy Commissioner who shall be appointed by the Commissioner of Social Security.

(2) RESPONSIBILITIES OF DEPUTY COMMISSIONER.—The Commissioner, acting through the Deputy Commissioner, shall—

(A) hire such personnel as are necessary for the Office of Universal Child Assistance and make employment decisions with regard to such personnel;

(B) have the authority to enter into contracts or cooperative agreements with other agencies and departments as necessary to ensure the efficiency of the program;

(C) make timely child assistance payments to qualified children in accordance with this section;

(D) determine eligibility for child assistance payments under subsection (c);

(E) establish and maintain a system of records relating to the administration of this section;

(F) prevent fraud and abuse relating to child assistance payments;

(G) provide information to the public in relation to child assistance payments, including eligibility requirements, the application process, payment amounts, and limitations on payments;

(H) tailor culturally and linguistically competent education and outreach toward increasing utilization rates of child assistance payments;

(I) issue an annual report to Congress detailing the effect of child assistance payments, including—

(i) the number of individuals receiving payments;

(ii) the total amount of funds disbursed;

(iii) demographic data of individuals receiving payments; and

(iv) such other information as the Deputy Commissioner determines is necessary; and

(J) issue such regulations as may be necessary to carry out the purposes of this section.

(3) AVAILABILITY OF DATA.—The Commissioner shall make available to the Deputy Commissioner such data as the Commissioner determines necessary to enable the Deputy Commissioner to effectively carry out the responsibilities described in paragraph (2).

(c) CHILD ASSISTANCE PAYMENTS.—

(1) MONTHLY PAYMENTS.—For every month beginning after December 31, 2025, the Commissioner shall pay to each qualified child who has in effect an application approved under subsection (d) a child assistance payment in an amount equal to the child assistance amount for the month (as determined under paragraph (2)).

(2) CHILD ASSISTANCE AMOUNT.—

(A) IN GENERAL.—For purposes of paragraph (1), the child assistance amount for a month is an amount equal to $1/12$ of the excess of—

(i) the applicable annual poverty guideline for a two-person household, over

(ii) the applicable annual poverty guideline for a single individual.

(B) APPLICABLE ANNUAL POVERTY GUIDELINE.—For purposes of subparagraph (A), the applicable annual poverty guideline for a month is—

(i) for any month in a calendar year for which the annual poverty guideline for such calendar year has been published in the Federal Register by the Department of Health and Human Services under the authority of section 673(2) of the Omnibus Budget Reconciliation Act of 1981 as of the first day of such month, such published guideline; and

(ii) for any month in a calendar year for which the annual poverty guideline for such calendar year has not been published as of the first day of such month, the annual poverty guideline for the preceding calendar year.

(C) RECONCILIATION PAYMENTS.—

(i) IN GENERAL.—Upon publication of the annual poverty guideline for any calendar year, the Commissioner shall, for each qualified child who received one or more child assistance payments for months in such calendar year that were determined under subparagraph (B)(ii)—

(I) recalculate the child assistance amount that would have applied for each such month using the published guideline for such calendar year; and

(II) determine the total reconciliation amount for such child by summing the difference, if any, between each recalculated amount and the amount actually paid for each such month.

(ii) PAYMENT OF RECONCILIATION AMOUNT.—The Commissioner shall include the total reconciliation amount determined under clause (i)(II) in the next child assistance payment made to the qualified child after such determination.

(3) REPRESENTATIVE PAYEES.—Section 205(j) of the Social Security Act (42 U.S.C. 405(j)) shall apply to the payment of child assistance payments under this section in the same manner as such section 205(j) applies to the payment of benefits under title II of such Act.

(4) PENALTIES.—Section 208 of the Social Security Act (42 U.S.C. 408) shall apply with respect to child assistance payments under this section in the same manner as such section 208 applies with respect to monthly insurance benefits under title II of such Act.

(d) APPLICATION.—

(1) IN GENERAL.—No child assistance payment shall be made to an individual unless the Commis-

sioner has approved an application for such payment in accordance with the requirements of this paragraph.

(2) APPLICATION REQUIREMENTS.—An individual applying for a child assistance payment as (or on behalf of) a qualifying child under this section shall provide the Commissioner with an application in such form and manner as the Commissioner shall require, and such application shall include—

(A) the name, date of birth, and social security number or taxpayer identification number of the qualifying child; and

(B) such other information as the Commissioner deems necessary.

(3) SIMULTANEOUS APPLICATION.—The Commissioner shall treat an application for a social security account number for a qualifying child as an application for a child assistance payment under this section, unless the applicant affirmatively indicates on such application an intent to opt out of such child assistance payments.

(4) DEEMED APPLICATIONS.—In the case of any qualifying child identified to the Commissioner under the data sharing procedures described in section 6103(l)(23) of the Internal Revenue Code of

1986 (as amended by subsection (e)) who has not otherwise submitted an application for child assistance payments under this section, the Commissioner shall treat such qualifying child as having so applied, unless the applicant affirmatively indicates to the Commissioner, under such procedures as the Commissioner may establish, an intent to opt out of such child assistance payments.

(e) IRS DATA SHARING WITH COMMISSIONER OF SOCIAL SECURITY.—Section 6103(l) of the Internal Revenue Code of 1986 is amended by adding at the end the following new paragraph:

''(23) DISCLOSURE OF RETURN INFORMATION TO SOCIAL SECURITY ADMINISTRATION FOR PURPOSES OF CHILD ASSISTANCE PAYMENTS.—The Secretary shall, upon written request from the Commissioner of Social Security, disclose to the Commissioner any available taxpayer identity information from the individual master files of the Internal Revenue Service that the Commissioner deems relevant to identifying children of taxpayers or children who are taxpayers who qualify for a child assistance payment under section 2(c) of the End Child Poverty Act, including information relating to—

''(A) citizenship status of a child,

“(B) age of a child, and

“(C) country of residence of a child.”.

(f) INCOME DISREGARD.—A child assistance payment made under this section shall not be taken into account as income for purposes of the Internal Revenue Code of 1986, and shall not be taken into account as income or resources for purposes of determining the eligibility of such individual or any other individual for benefits or assistance, or the amount or extent of benefits or assistance, under any Federal program or under any State or local program financed in whole or in part with Federal funds.

SEC. 3. TERMINATION OF CHILD TAX CREDIT AND EARNED INCOME TAX CREDIT, PRESERVATION OF TEXT AND CONTINUATION OF COMPUTATIONS FOR REFERENCE PURPOSES.

(a) CHILD TAX CREDIT.—Section 24 of the Internal Revenue Code of 1986 is amended by adding at the end the following new subsections:

“(l) TERMINATION OF CREDIT.—No credit shall be allowed under this section for taxable years beginning after December 31, 2025.

“(m) COMPUTATION OF REFERENCE CREDIT.—

“(1) IN GENERAL.—For reference purposes only, for each taxable year beginning after December

31, 2025, the Secretary shall compute dollar amounts and tables for the credit that would be determined under this section as if subsection (l) had not been enacted.

"(2) PUBLICATION.—Not later than December 15 of each calendar year, the Secretary shall publish the dollar amounts and tables described in paragraph (1) for the succeeding taxable year.

"(3) REFERENCES.—For purposes of any Federal, State, or local law that refers to 'the credit allowed under section 24', the amount determined pursuant to paragraph (1) shall be treated as the credit so allowed.".

(b) EARNED INCOME TAX CREDIT.—Section 32 of such Code is amended by adding at the end the following new subsections:

"(o) TERMINATION OF CREDIT.—No credit shall be allowed under this section for taxable years beginning after December 31, 2025.

"(p) COMPUTATION OF REFERENCE CREDIT.—Rules similar to the rules of section 24(m) shall apply.".

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

SEC. 4. REFUNDABLE TAX CREDIT FOR ADULT DEPENDENTS.

(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 before section 33 the following new section:

"SEC. 32A. ADULT DEPENDENT CREDIT.

"(a) ALLOWANCE OF CREDIT.—In the case of an eligible individual, there shall be allowed as a credit against the tax imposed by this subtitle for the taxable year an amount equal to $700 for each qualifying dependent of the taxpayer.

"(b) ELIGIBLE INDIVIDUAL.—The term 'eligible individual' means any individual if—

"(1) such individual is not a dependent for whom a deduction is allowable under section 151 to another taxpayer for any taxable year beginning in the same calendar year as such taxable year, and

"(2) such individual is not a nonresident alien during such taxable year.

"(c) QUALIFYING DEPENDENT.—The term 'qualifying dependent' means a dependent (as defined in section 152) who is over the age of 18.

"(d) IDENTIFICATION NUMBER REQUIREMENT.—A qualifying dependent shall not be taken into account under subsection (a) unless the taxpayer includes the name, age, and TIN of the qualifying dependent on the return of tax for the taxable year.

"(e) INFLATION ADJUSTMENT.—

"(1) IN GENERAL.—In the case of any taxable year beginning after 2025, the dollar amount in subsection (a) shall be increased by an amount equal to—

"(A) such dollar amount, multiplied by

"(B) the cost-of-living adjustment determined under section 1(f)(3) for the calendar year in which the taxable year begins, determined by substituting 'calendar year 2024' for 'calendar year 2016' in subparagraph (A)(ii) thereof.

"(2) ROUNDING.—If any amount as adjusted under paragraph (1) is not a multiple of $0.01, such amount shall be rounded to the next lowest multiple of $0.01.".

(b) CONFORMING AMENDMENT.—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 32 the following new item:

"Sec. 32A. Adult dependent credit."

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

SEC. 5. REFUNDABLE TAX CREDIT FOR ADULTS AND FAMILIES.

(a) IN GENERAL.—Subpart C of part IV of subchapter A of chapter 1 of the Internal Revenue Code of 1986, as amended by section 4, is amended by inserting after section 32A the following new section:

"SEC. 32B. CREDIT FOR ADULTS AND FAMILIES.

"(a) ALLOWANCE OF CREDIT.—In the case of an eligible individual, there shall be allowed as a credit against the tax imposed by this subtitle for the taxable year $700 ($1,400 in the case of a joint return).

"(b) LIMITATION BASED ON ADJUSTED GROSS INCOME.—The amount of the credit allowed by subsection (a) shall be reduced by 5 percent of so much of the taxpayer's adjusted gross income as exceeds—

"(1) $40,000 in the case of a joint return, and

"(2) $20,000 in any other case.

"(c) ELIGIBLE INDIVIDUAL.—The term 'eligible individual' means any individual if—

"(1) such individual (or, if the individual is married, either the individual or the individual's spouse) has attained age 19 but not attained age 65 before the close of the taxable year,

"(2) such individual is not a dependent for whom a deduction is allowable under section 151 to another taxpayer for any taxable year beginning in the same calendar year as such taxable year, and

"(3) such individual is not a nonresident alien during such taxable year.

"(d) IDENTIFICATION NUMBER REQUIREMENT.—No credit shall be allowed under this section to an eligible individual who does not include on the return of tax for the taxable year—

"(1) such individual's taxpayer identification number, and

"(2) if the individual is married (within the meaning of section 7703), the taxpayer identification number of such individual's spouse.

"(e) INFLATION ADJUSTMENT.—

"(1) IN GENERAL.—In the case of any taxable year beginning after 2025, the dollar amounts in subsections (a) and (b) shall be increased by an amount equal to—

"(A) such dollar amount, multiplied by

"(B) the cost-of-living adjustment determined under section 1(f)(3) for the calendar year in which the taxable year begins, determined by substituting 'calendar year 2024' for 'calendar year 2016' in subparagraph (A)(ii) thereof.

"(2) ROUNDING.—If any amount as adjusted under paragraph (1) is not a multiple of $0.01, such amount shall be rounded to the next lowest multiple of $0.01.".

(b) CONFORMING AMENDMENT.—The table of sections for subpart C of part IV of subchapter A of chapter 1 of the Internal Revenue Code of 1986, as amended by section 4, is amended by inserting after the item relating to section 32A the following new item:

"Sec. 32B. Credit for adults and families.".

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

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