

116TH CONGRESS
1ST SESSION

H. R. 4095

To amend the Internal Revenue Code of 1986 to allow the child tax credit with respect to permanently and totally disabled individuals.

IN THE HOUSE OF REPRESENTATIVES

JULY 30, 2019

Mr. STAUBER (for himself and Mr. GOLDEN) 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 allow the child tax credit with respect to permanently and totally disabled individuals.

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 “Family Care Act of
5 2019”.

1 **SEC. 2. ALLOWANCE OF CHILD TAX CREDIT WITH RESPECT**
2 **TO PERMANENTLY AND TOTALLY DISABLED**
3 **INDIVIDUALS.**

4 (a) **IN GENERAL.**—Section 24(c)(1) of the Internal
5 Revenue Code of 1986 is amended by striking “who has
6 not attained age 17.” and inserting “who—

7 “(A) has not attained age 17, or

8 “(B) is permanently and totally disabled

9 (as defined in section 22(e)(3)).”.

10 (b) **EFFECTIVE DATE.**—The amendment made by
11 this section shall apply to taxable years beginning after
12 the date of the enactment of this Act.

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