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119TH CONGRESS
2D SESSION

H. R. 10282

To amend the Internal Revenue Code of 1986 to modify the earned income threshold for the refundable child tax credit.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 3, 2026

Mrs. MILLER of West Virginia (for herself, Mr. HORSFORD, Ms. SALAZAR, and Mr. PAPPAS) 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 modify the earned income threshold for the refundable child tax credit.

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 "Stronger Start for Working Families Act".

SEC. 2. EARNED INCOME THRESHOLD FOR REFUNDABLE CHILD TAX CREDIT.

(a) IN GENERAL.—Section 24(d)(1)(B)(i) of the Internal Revenue Code of 1986 is amended by striking "$3,000" and inserting "$1".

(b) CONFORMING AMENDMENT.—Section 24(h) of such Code is amended by striking paragraph (6).

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

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