

119TH CONGRESS
1ST SESSION

H. R. 4330

To amend the Internal Revenue Code of 1986 to establish the Early Childhood Education Trust Fund consisting of amounts paid for the estate tax and made available to fund child care services, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

JULY 10, 2025

Ms. JACOBS introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committee on Education and Workforce, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

A BILL

To amend the Internal Revenue Code of 1986 to establish the Early Childhood Education Trust Fund consisting of amounts paid for the estate tax and made available to fund child care services, and for other purposes.

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. EARLY CHILDHOOD EDUCATION TRUST FUND.**

4 (a) IN GENERAL.—Subchapter A of Chapter 98 of
5 the Internal Revenue Code of 1986 is amended by adding
6 at the end the following new section:

1 **“SEC. 9512. EARLY CHILDHOOD EDUCATION TRUST FUND.**

2 “(a) CREATION OF TRUST FUND.—There is hereby
3 established in the Treasury of the United States a trust
4 fund to be known as the Early Childhood Education Trust
5 Fund, consisting of such amounts as may be appropriated
6 or credited to such Trust Fund as provided in this section
7 or section 9602(b).

8 “(b) TRANSFER TO TRUST FUND OF AMOUNTS
9 EQUIVALENT TO CERTAIN TAXES.—There are hereby ap-
10 propriated to the Early Childhood Education Trust Fund
11 15 percent of the amount equivalent to the taxes received
12 in the Treasury under section 2001 in each calendar year,
13 of which not less than 25 percent shall be made available
14 to carry out subsection (e).

15 “(c) EXPENDITURES FROM TRUST FUND.—Amounts
16 in the Early Childhood Education Trust Fund shall be
17 available to carry out subsection (e).

18 “(d) SUPPLEMENTAL APPROPRIATION.—Amounts
19 made available under this section are authorized in addi-
20 tion to any other amounts authorized to carry out the
21 Child Care and Development Block Grant Act of 1990 (42
22 U.S.C. 9858m).

23 “(e) GRANTS.—From the amounts made available
24 under subsection (c) and under the authority of section
25 6580 of the Child Care and Development Block Grant Act
26 of 1990 (42 U.S.C. 9858m), the Secretary of Health and

1 Human Services shall award to each lead agency a child
 2 care supply grant, without regard to the requirements in
 3 subparagraphs (C) and (E) of section 658E(c)(3), and in
 4 section 658G, of the Child Care and Development Block
 5 Grant Act of 1990 (42 U.S.C. 9858e(c)(3), 9858e). Such
 6 grant shall be allotted in accordance with section 658O
 7 of the Child Care and Development Block Grant Act of
 8 1990 (42 U.S.C. 9858m).”.

9 (b) CLERICAL AMENDMENT.—The table of sections
 10 for subchapter A of chapter 98 of such Code is amended
 11 by adding at the end the following new item:

“Sec. 9512. Early Childhood Education Trust Fund.”.

12 (c) EFFECTIVE DATE.—The amendments made by
 13 this section shall take effect on December 31, 2025.

14 **SEC. 2. DEINCREASE IN ESTATE AND GIFT TAX EXEMPTION.**

15 (a) IN GENERAL.—Section 2010(c)(3) of the Internal
 16 Revenue Code of 1986 is amended—

17 (1) in subparagraph (A), by striking
 18 “\$15,000,000” and inserting “\$7,000,000”, and

19 (2) in subparagraph (B)—

20 (A) by striking “2011” and inserting
 21 “2026”, and

22 (B) in clause (ii), by striking “2010” and
 23 inserting “2025”.

1 (b) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to estates of decedents dying and
3 gifts made after December 31, 2025.

○