

119TH CONGRESS  
1ST SESSION

# S. 62

To limit eligibility for Federal benefits for certain immigrants, and for other purposes.

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IN THE SENATE OF THE UNITED STATES

JANUARY 9, 2025

Mr. LEE (for himself and Mr. LANKFORD) introduced the following bill; which was read twice and referred to the Committee on Finance

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## A BILL

To limit eligibility for Federal benefits for certain immigrants, 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. SHORT TITLE; TABLE OF CONTENTS.**

4 (a) SHORT TITLE.—This Act may be cited as the  
5 “America First Act”.

6 (b) TABLE OF CONTENTS.—The table of contents for  
7 this Act is as follows:

Sec. 1. Short title; table of contents.

Sec. 2. Adjusting eligibility of certain non-citizens for Federal public benefits under the Personal Responsibility and Work Opportunity Reconciliation Act.

Sec. 3. Verification of citizenship by Head Start agencies.

Sec. 4. Eligibility for certain Federal health care benefits.

Sec. 5. Housing.

- Sec. 6. Identification requirements for child tax credit and earned income tax credit; permanent extension of certain temporary rules for child tax credit.
- Sec. 7. Federal Emergency Management Agency prohibitions.
- Sec. 8. Eligibility for postsecondary financial assistance based on immigration status.
- Sec. 9. Reducing ESEA funding for sanctuary jurisdictions.
- Sec. 10. Limitation on refugee resettlement and other services for certain Haitian immigrants.
- Sec. 11. Prohibiting participation in Federal benefit programs until a satisfactory immigration status is verified.
- Sec. 12. Verification of citizenship for WIC and school meals.
- Sec. 13. Restrictions on use of Community Development Block Grant funds and Federal funding by tax-exempt organizations.
- Sec. 14. Implementing regulations and guidance.

1 **SEC. 2. ADJUSTING ELIGIBILITY OF CERTAIN NON-CITI-**  
 2 **ZENS FOR FEDERAL PUBLIC BENEFITS**  
 3 **UNDER THE PERSONAL RESPONSIBILITY AND**  
 4 **WORK OPPORTUNITY RECONCILIATION ACT.**

5 (a) NARROWING SCOPE OF FEDERAL PUBLIC BENE-  
 6 FITS FOR WHICH NON-QUALIFIED ALIENS ARE ELIGIBLE  
 7 UNDER PRWORA.—Section 401(b)(1) of the Personal  
 8 Responsibility and Work Opportunity Reconciliation Act  
 9 of 1996 (8 U.S.C. 1611(b)(1)) is amended—

10 (1) by striking subparagraphs (B), (D), and  
 11 (E); and

12 (2) by redesignating subparagraph (C) as sub-  
 13 paragraph (B).

14 (b) NARROWING THE DEFINITION OF QUALIFIED  
 15 ALIEN UNDER PRWORA.—

16 (1) IN GENERAL.—Section 431(b) of the Per-  
 17 sonal Responsibility and Work Opportunity Rec-

1       conciliation Act of 1996 (8 U.S.C. 1641(b)) is  
2       amended—

3               (A) by striking paragraphs (2), (4), and  
4               (5); and

5               (B) by redesignating paragraphs (3), (6),  
6               (7), and (8) as paragraphs (2), (3), (4), and  
7               (5), respectively.

8       (2) EXCLUSION OF INDIVIDUALS PAROLED INTO  
9       THE UNITED STATES FOR LESS THAN 1 YEAR.—Sec-  
10      tion 411(a) of the Personal Responsibility and Work  
11      Opportunity Reconciliation Act of 1996 (8 U.S.C.  
12      1621(a)) is amended—

13              (A) in paragraph (1), by striking the  
14              comma at the end and inserting “, or”;

15              (B) in paragraph (2), by striking “or” at  
16              the end; and

17              (C) by striking paragraph (3).

18      (3) CONFORMING AMENDMENTS.—

19              (A) Section 402(a)(2)(A) of the Personal  
20      Responsibility and Work Opportunity Reconcili-  
21      ation Act of 1996 (8 U.S.C. 1612(a)(2)(A)) is  
22      amended—

23              (i) in the subparagraph heading, by  
24              striking “AND ASYLEES”;

1 (ii) by striking clauses (ii) and (iii);

2 and

3 (iii) by redesignating clauses (iv) and

4 (v) as clauses (ii) and (iii), respectively.

5 (B) Section 403(b)(1) of the Personal Re-  
6 sponsibility and Work Opportunity Reconcili-  
7 ation Act of 1996 (8 U.S.C. 1613(b)(1)) is  
8 amended—

9 (i) in the paragraph heading, by strik-  
10 ing “AND ASYLEES”;

11 (ii) by striking subparagraphs (B) and  
12 (C); and

13 (iii) by redesignating subparagraphs  
14 (D) and (E) as subparagraphs (B) and  
15 (C), respectively.

16 (C) Section 412 of the Personal Responsi-  
17 bility and Work Opportunity Reconciliation Act  
18 of 1996 (8 U.S.C. 1622) is amended—

19 (i) in subsection (a)—

20 (I) by striking “, a non-  
21 immigrant” and inserting “or a non-  
22 immigrant”; and

23 (II) by striking “, or an alien  
24 who is paroled into the United States

1 under section 212(d)(5) of such Act  
 2 for less than one year”; and  
 3 (ii) in subsection (b)(1)—  
 4 (I) in the paragraph heading, by  
 5 striking “AND ASYLEES”;  
 6 (II) by striking subparagraphs  
 7 (B) and (C); and  
 8 (III) by redesignating subpara-  
 9 graphs (D) and (E) as subparagraphs  
 10 (B) and (C), respectively.

11 **SEC. 3. VERIFICATION OF CITIZENSHIP BY HEAD START**  
 12 **AGENCIES.**

13 (a) IN GENERAL.—Section 645 of the Head Start  
 14 Act (42 U.S.C. 9840) is amended by adding at the end  
 15 the following:

16 “(e) A child shall be considered ineligible for a Head  
 17 Start program if—

18 “(1) the child is not—

19 “(A) a citizen of the United States; or

20 “(B) an alien who is admitted to the  
 21 United States as a refugee under section 207 of  
 22 the Immigration and Nationality Act (8 U.S.C.  
 23 1157); and

24 “(2) a parent (including a guardian) of the  
 25 child is—

1           “(A) an alien (as defined in section 101(a)  
2 of the Immigration and Nationality Act (8  
3 U.S.C. 1101(a)) who is unlawfully present in  
4 the United States;

5           “(B) an alien granted parole under section  
6 212(d)(5) or 236(a)(2)(B) of the Immigration  
7 and Nationality Act (8 U.S.C. 1182(d)(5),  
8 1126(a)(2)(B));

9           “(C) an alien granted temporary protected  
10 status under section 244 of the Immigration  
11 and Nationality Act (8 U.S.C. 1254a);

12           “(D) an alien granted asylum under sec-  
13 tion 208 of the Immigration and Nationality  
14 Act (8 U.S.C. 1158);

15           “(E) an alien granted deferred action or  
16 deferred enforced departure, including pursuant  
17 to the memorandum of the Department of  
18 Homeland Security entitled ‘Exercising Pros-  
19 ecutorial Discretion with Respect to Individuals  
20 Who Came to the United States as Children’  
21 issued on June 15, 2012; or

22           “(F) an alien granted withholding of re-  
23 moval under section 241(b)(3) of the Immigra-  
24 tion and Nationality Act (8 U.S.C.  
25 1231(b)(3)).”.

1 (b) CONFORMING AMENDMENT.—Section  
 2 640(a)(5)(B)(i) of such Act (42 U.S.C. 9835(a)(5)(B)(i))  
 3 is amended by striking “immigrant, refugee,” and insert-  
 4 ing “refugee”.

5 **SEC. 4. ELIGIBILITY FOR CERTAIN FEDERAL HEALTH CARE**  
 6 **BENEFITS.**

7 (a) LIMITING MEDICAID COVERAGE OF PAROLEES  
 8 AND TPS AND DACA RECIPIENTS.—Section 1903(v) of  
 9 the Social Security Act (42 U.S.C. 1396b(v)) is amended  
 10 by adding at the end the following new paragraph:

11 “(5) For purposes of paragraph (1), an alien shall  
 12 not be considered to be lawfully admitted for permanent  
 13 residence or otherwise permanently residing in the United  
 14 States under color of law if the alien is—

15 “(A) granted parole under section 212(d)(5) or  
 16 236(a)(2)(B) of the Immigration and Nationality  
 17 Act;

18 “(B) granted deferred action or deferred en-  
 19 forced departure, including pursuant to the memo-  
 20 randum of the Department of Homeland Security  
 21 entitled ‘Exercising Prosecutorial Discretion with  
 22 Respect to Individuals Who Came to the United  
 23 States as Children’ issued on June 15, 2012;

24 “(C) granted asylum under section 208 of the  
 25 Immigration and Nationality Act;

1 “(D) granted temporary protected status under  
 2 section 244 of the Immigration and Nationality Act;  
 3 or

4 “(E) granted withholding of removal under sec-  
 5 tion 241(b)(3) of the Immigration and Nationality  
 6 Act.”.

7 (b) LIMITING MEDICARE COVERAGE OF PAROLEES  
 8 AND TPS AND DACA RECIPIENTS.—Title XVIII of the  
 9 Social Security Act (42 U.S.C. 1395 et seq.) is amended  
 10 by adding at the end the following new section:

11 **“SEC. 1899C. LIMITING MEDICARE COVERAGE OF PAROL-**  
 12 **EES AND TPS AND DACA RECIPIENTS.**

13 “(a) IN GENERAL.—Notwithstanding section 226,  
 14 section 226A, section 1818(a), section 1836(a), or any  
 15 other provision of this title, in no case may an applicable  
 16 individual (as defined in subsection (b)) be entitled to, or  
 17 enrolled for, benefits under this title.

18 “(b) APPLICABLE INDIVIDUAL DEFINED.—In this  
 19 section, the term ‘applicable individual’ means an alien—

20 “(1) granted parole under section 212(d)(5) or  
 21 236(a)(2)(B) of the Immigration and Nationality  
 22 Act;

23 “(2) granted deferred action or deferred en-  
 24 forced departure, including pursuant to the memo-  
 25 randum of the Department of Homeland Security



1 entitled ‘Exercising Prosecutorial Discretion with  
 2 Respect to Individuals Who Came to the United  
 3 States as Children’ issued on June 15, 2012;

4 “(3) granted asylum under section 208 of the  
 5 Immigration and Nationality Act;

6 “(4) granted temporary protected status under  
 7 section 244 of the Immigration and Nationality Act;  
 8 or

9 “(5) granted withholding of removal under sec-  
 10 tion 241(b)(3) of the Immigration and Nationality  
 11 Act.”.

12 (c) ELIGIBILITY FOR CREDIT FOR COVERAGE UNDER  
 13 A QUALIFIED HEALTH PLAN.—

14 (1) IN GENERAL.—Subparagraph (B) of section  
 15 36B(c)(1) of the Internal Revenue Code of 1986 is  
 16 amended by striking “If” and inserting “Except as  
 17 provided in subparagraph (F), if”.

18 (2) DISQUALIFIED INDIVIDUALS.—Paragraph  
 19 (1) of section 36B(c) of the Internal Revenue Code  
 20 of 1986 is amended by adding at the end the fol-  
 21 lowing new subparagraph:

22 “(F) DISQUALIFIED INDIVIDUALS.—The  
 23 following shall not be treated as an applicable  
 24 taxpayer:

1 “(i) Any alien granted asylum under  
2 section 208 of the Immigration and Na-  
3 tionality Act.

4 “(ii) Any alien granted parole under  
5 section 212(d)(5) or 236(a)(2)(B) of the  
6 Immigration and Nationality Act.

7 “(iii) Any alien granted temporary  
8 protected status under section 244 of the  
9 Immigration and Nationality Act.

10 “(iv) Any alien granted deferred ac-  
11 tion or deferred enforced departure, includ-  
12 ing pursuant to the memorandum of the  
13 Department of Homeland Security entitled  
14 ‘Exercising Prosecutorial Discretion with  
15 Respect to Individuals Who Came to the  
16 United States as Children’ issued on June  
17 15, 2012.

18 “(v) Any alien granted withholding of  
19 removal under section 241(b)(3) of the Im-  
20 migration and Nationality Act.”.

21 (3) CONFORMING AMENDMENTS.—Subsection  
22 (e) of section 36B of the Internal Revenue Code of  
23 1986 is amended—

1 (A) by striking “INDIVIDUALS” in the  
 2 heading and inserting “DISQUALIFIED INDIVID-  
 3 UALS AND INDIVIDUALS”, and

4 (B) by striking “are individuals who are  
 5 not lawfully present” in paragraph (1) and in-  
 6 serting “are individuals described in subsection  
 7 (c)(1)(F) or are not lawfully present”.

8 (4) REQUIREMENT TO MAINTAIN MINIMUM ES-  
 9 SENTIAL COVERAGE.—Paragraph (3) of section  
 10 5000A(d) of the Internal Revenue Code of 1986 is  
 11 amended—

12 (A) by striking “INDIVIDUALS” in the  
 13 heading and inserting “DISQUALIFIED INDIVID-  
 14 UALS AND INDIVIDUALS”, and

15 (B) by inserting “, or is an individual de-  
 16 scribed in section 36B(c)(1)(F)” before the pe-  
 17 riod at the end.

18 (5) EFFECTIVE DATE.—The amendments made  
 19 by this subsection shall apply to taxable years begin-  
 20 ning after the date of the enactment of this Act.

21 (d) ELIGIBILITY FOR COST-SHARING REDUCTIONS  
 22 AND SUBSIDIES.—

23 (1) IN GENERAL.—Subsection (b) of section  
 24 1402 of the Patient Protection and Affordable Care  
 25 Act (42 U.S.C. 18071) is amended by inserting “,

1 and not described in section 36B(c)(1)(F) of such  
 2 Code” after “the Internal Revenue Code of 1986”.

3 (2) CONFORMING AMENDMENTS.—Subsection  
 4 (e) of section 1402 of the Patient Protection and Af-  
 5 fordable Care Act (42 U.S.C. 18071) is amended—

6 (A) by striking “INDIVIDUALS” in the  
 7 heading and inserting “DISQUALIFIED INDIVID-  
 8 UALS AND INDIVIDUALS”, and

9 (B) by striking “is not lawfully present” in  
 10 paragraph (1) and inserting “is an individual  
 11 described in section 36B(c)(1)(F) of the Inter-  
 12 nal Revenue Code of 1986 or is not lawfully  
 13 present”.

14 (3) PROCEDURES.—Paragraph (1) of section  
 15 1411(a) of the Patient Protection and Affordable  
 16 Care Act (42 U.S.C. 18081(a)) is amended by in-  
 17 serting “, and is not a disqualified individual under  
 18 section 36B(c)(1)(F) of such Code” before the semi-  
 19 colon at the end.

20 (4) FEDERAL PAYMENTS.—Subsection (d) of  
 21 section 1412 of the Patient Protection and Afford-  
 22 able Care Act (42 U.S.C. 18082) is amended—

23 (A) by striking “INDIVIDUALS” in the  
 24 heading and inserting “DISQUALIFIED INDIVID-  
 25 UALS OR INDIVIDUALS”, and

1 (B) by striking “are not lawfully present”  
 2 in paragraph (1) and inserting “are described  
 3 in section 36B(c)(1)(F) of the Internal Revenue  
 4 Code of 1986 or are not lawfully present”.

5 (5) STATE BASIC HEALTH PROGRAMS.—Para-  
 6 graph (1) of section 1331(e) of the Patient Protec-  
 7 tion and Affordable Care Act (42 U.S.C. 18051) is  
 8 amended by inserting “, or any individual who is de-  
 9 scribed in section 36B(c)(1)(F) of the Internal Rev-  
 10 enue Code of 1986” before the period at the end.

11 (6) QUALIFIED INDIVIDUALS.—Paragraph (3)  
 12 of section 1312(f) of the Patient Protection and Af-  
 13 fordable Care Act (42 U.S.C. 18032(f)) is amend-  
 14 ed—

15 (A) by striking “LAWFUL” in the heading  
 16 and inserting “CERTAIN LAWFUL”, and

17 (B) by inserting “, or is an individual de-  
 18 scribed in section 36B(c)(1)(F) of the Internal  
 19 Revenue Code of 1986” after “lawfully present  
 20 in the United States”.

21 (7) EFFECTIVE DATE.—The amendments made  
 22 by this subsection shall apply to years, plan years,  
 23 and taxable years, as applicable, beginning after the  
 24 date of the enactment of this Act.

1       (e) PROHIBITION ON FEDERAL FUNDING FOR FED-  
 2 ERALLY QUALIFIED HEALTH CENTERS THAT PROVIDE  
 3 SERVICES TO INDIVIDUALS WHO ARE NOT LAWFULLY  
 4 PRESENT IN THE UNITED STATES.—A Federally qualified  
 5 health center (as defined in section 1861(aa) of the Social  
 6 Security Act (42 U.S.C. 1395x(aa))) that provides services  
 7 (other than services to treat an emergency medical condi-  
 8 tion, as defined in section 1903(v)(3) of the Social Secu-  
 9 rity Act (42 U.S.C. 1396b(v)(3))) to individuals who are  
 10 not lawfully present in the United States shall not be eligi-  
 11 ble for—

12           (1) payment under—

13               (A) the Medicare program under title  
 14 XVIII of the Social Security Act (42 U.S.C.  
 15 1395 et seq.);

16               (B) the Medicaid program under title XIX  
 17 of such Act (42 U.S.C. 1396 et seq.); or

18               (C) the Children’s Health Insurance Pro-  
 19 gram under title XXI of such Act (42 U.S.C.  
 20 1397aa et seq.);

21           (2) grant or any other funding under the Public  
 22 Health Service Act, including a grant under section  
 23 330 of such Act (42 U.S.C. 254b); or

24           (3) any other Federal funding.

1 **SEC. 5. HOUSING.**

2 (a) RESTRICTIONS ON USE OF ASSISTED HOUS-  
 3 ING.—Section 214 of the Housing and Community Devel-  
 4 opment Act of 1980 (42 U.S.C. 1436a) is amended—

5 (1) in subsection (a)—

6 (A) in paragraph (3), by striking “or pur-  
 7 suant to the granting of asylum (which has not  
 8 been terminated) under section 208 of such Act  
 9 (8 U.S.C. 1158)”;

10 (B) by striking paragraphs (4) and (5);  
 11 and

12 (C) by redesignating paragraphs (6) and  
 13 (7) as paragraphs (4) and (5), respectively;

14 (2) in subsection (b), by striking paragraph (2)  
 15 and inserting the following:

16 “(2) The Secretary shall not provide financial assist-  
 17 ance to a family unless the eligibility of each member of  
 18 the family has been affirmatively established under the  
 19 program of financial assistance and under this section.”;

20 (3) in subsection (c)(1)—

21 (A) by striking “shall take one of the fol-  
 22 lowing actions” and all that follows through  
 23 “Defer the termination” and inserting “shall  
 24 defer the termination”;

25 (B) by inserting “(A)” before “If, fol-  
 26 lowing completion”;

1 (C) by redesignating clauses (ii) and (iii)  
 2 as subparagraphs (B) and (C), respectively, and  
 3 moving the margins 2 ems to the left;

4 (D) in subparagraph (B), as so redesign-  
 5 nated, by striking “clause (iii), any deferral  
 6 under this subparagraph” and inserting “sub-  
 7 paragraph (C), any deferral under this para-  
 8 graph”; and

9 (E) in subparagraph (C), as so redesign-  
 10 nated—

11 (i) by striking “clause (ii)” and in-  
 12 serting “subparagraph (B)”; and

13 (ii) by striking “or an individual seek-  
 14 ing asylum under section 208 of that Act”;

15 (4) in subsection (i)—

16 (A) in paragraph (1), by striking “at least  
 17 the individual or one family member” and in-  
 18 serting “the individual or each family member”;

19 (B) in paragraph (2)—

20 (i) by striking “United States Hous-  
 21 ing Act of 1937)—” and all that follows  
 22 through “in carrying out subsection (d)”  
 23 and inserting “United States Housing Act  
 24 of 1937), in carrying out subsection (d)”;  
 25 and



1                   (ii) by redesignating clauses (i), (ii),  
 2                   and (iii) as subparagraphs (A), (B), and  
 3                   (C), respectively, and adjusting the mar-  
 4                   gins accordingly; and

5                   (5) by adding at the end the following:

6           “(j) PROHIBITION ON ELIGIBILITY GUIDELINES.—  
 7   The applicable Secretary shall not issue any guidelines re-  
 8   lating to eligibility for financial assistance under this sec-  
 9   tion.”.

10          (b) SINGLE FAMILY HOUSING GUARANTEED LOAN  
 11   PROGRAM.—Section 502 of the Housing Act of 1949 (42  
 12   U.S.C. 1472) is amended by adding at the end the fol-  
 13   lowing:

14          “(j) ELIGIBILITY.—

15               “(1) IN GENERAL.—The Secretary shall make a  
 16   loan under this section only to—

17                   “(A) a citizen of the United States; or

18                   “(B) an occupant or resident of a housing  
 19   unit that does not include—

20                   “(i) any alien (as defined in section  
 21                   101(a) of the Immigration and Nationality  
 22                   Act (8 U.S.C. 1101(a))) who is unlawfully  
 23                   present in the United States;

1 “(ii) any alien granted asylum under  
2 section 208 of the Immigration and Na-  
3 tionality Act (8 U.S.C. 1158);

4 “(iii) any alien granted parole under  
5 section 212(d)(5) or 236(a)(2)(B) of the  
6 Immigration and Nationality Act (8 U.S.C.  
7 1182(d)(5), 1126(a)(2)(B));

8 “(iv) any alien granted temporary  
9 protected status under section 244 of the  
10 Immigration and Nationality Act (8 U.S.C.  
11 1254a);

12 “(v) any alien granted deferred action  
13 or deferred enforced departure, including  
14 pursuant to the memorandum of the De-  
15 partment of Homeland Security entitled  
16 ‘Exercising Prosecutorial Discretion with  
17 Respect to Individuals Who Came to the  
18 United States as Children’ issued on June  
19 15, 2012; and

20 “(vi) any alien granted withholding of  
21 removal under section 241(b)(3) of the Im-  
22 migration and Nationality Act (8 U.S.C.  
23 1231(b)(3)).

24 “(2) PROHIBITION ON ELIGIBILITY GUIDE-  
25 LINES.—The Secretary shall not issue any guidelines

1 relating to eligibility under paragraph (1) for a loan  
 2 under this section.”.

3 (c) REMOVAL OF ATTORNEY GENERAL DISCRETION  
 4 TO EXEMPT HOUSING PROGRAMS FROM PRWORA.—  
 5 Title IV of the Personal Responsibility and Work Oppor-  
 6 tunity Reconciliation Act of 1996 (8 U.S.C. 1611 et seq.)  
 7 is amended—

8 (1) in section 401(b)(1)(D) (8 U.S.C.  
 9 1611(b)(1)(D)), by striking “, crisis counseling and  
 10 intervention, and short-term shelter)” and inserting  
 11 “and crisis counseling and intervention), excluding  
 12 housing programs, services, or assistance,”; and

13 (2) in section 411(b)(4) (8 U.S.C. 1621(b)(4)),  
 14 by striking “, crisis counseling and intervention, and  
 15 short-term shelter)” and inserting “and crisis coun-  
 16 seling and intervention), excluding housing pro-  
 17 grams, services, or assistance,”

18 (d) LOW-INCOME HOUSING CREDIT ELIGIBILITY.—

19 (1) IN GENERAL.—Paragraph (3) of section  
 20 42(i) of the Internal Revenue Code of 1986 is  
 21 amended by adding at the end the following new  
 22 subparagraph:

23 “(E) DISQUALIFIED INDIVIDUALS.—

24 “(i) IN GENERAL.—A unit shall not  
 25 be treated as a low-income unit if such

1 unit is occupied by any disqualified indi-  
2 vidual.

3 “(ii) DISQUALIFIED INDIVIDUAL.—

4 The term ‘disqualified individual’ means—

5 “(I) any alien (as defined in sec-  
6 tion 101(a) of the Immigration and  
7 Nationality Act) who is unlawfully  
8 present in the United States,

9 “(II) any alien granted asylum  
10 under section 208 of the Immigration  
11 and Nationality Act,

12 “(III) any alien granted parole  
13 under section 212(d)(5) or  
14 236(a)(2)(B) of the Immigration and  
15 Nationality Act,

16 “(IV) any alien granted tem-  
17 porary protected status under section  
18 244 of the Immigration and Nation-  
19 ality Act,

20 “(V) any alien granted deferred  
21 action or deferred enforced departure,  
22 including pursuant to the memo-  
23 randum of the Department of Home-  
24 land Security entitled ‘Exercising  
25 Prosecutorial Discretion with Respect

to Individuals Who Came to the  
United States as Children’ issued on  
June 15, 2012, and

“(VI) any alien granted with-  
holding of removal under section  
241(b)(3) of the Immigration and Na-  
tionality Act.”.

(2) EFFECTIVE DATE.—The amendment made  
by this subsection shall apply to all determinations  
made after the date of the enactment of this Act.

**SEC. 6. IDENTIFICATION REQUIREMENTS FOR CHILD TAX  
CREDIT AND EARNED INCOME TAX CREDIT;  
PERMANENT EXTENSION OF CERTAIN TEM-  
PORARY RULES FOR CHILD TAX CREDIT.**

(a) CHILD TAX CREDIT.—Section 24 of the Internal  
Revenue Code of 1986 is amended—

(1) in subsection (a), by striking “\$1,000” and  
inserting “\$2,000”,

(2) in subsection (b)(2), by striking subpara-  
graphs (A) through (C) and inserting the following:

“(A) \$400,000 in the case of a joint re-  
turn, and

“(B) \$200,000 in any other case.”,

(3) in subsection (d)—

1 (A) in paragraph (1)(B)(i), by striking  
 2 “\$3,000” and inserting “\$2,500”, and

3 (B) by adding at the end the following:

4 “(4) MAXIMUM AMOUNT OF REFUNDABLE  
 5 CREDIT.—

6 “(A) IN GENERAL.—The amount deter-  
 7 mined under paragraph (1)(A) with respect to  
 8 any qualifying child shall not exceed \$1,700,  
 9 and such paragraph shall be applied without re-  
 10 gard to subsection (h).

11 “(B) ADJUSTMENT FOR INFLATION.—

12 “(i) IN GENERAL.—In the case of a  
 13 taxable year beginning after 2024, the  
 14 \$1,700 amount in subparagraph (A) shall  
 15 be increased by an amount equal to—

16 “(I) such dollar amount, multi-  
 17 plied by

18 “(II) the cost-of-living adjust-  
 19 ment determined under section 1(f)(3)  
 20 for the calendar year in which the tax-  
 21 able year begins, determined by sub-  
 22 stituting ‘2023’ for ‘2016’ in subpara-  
 23 graph (A)(ii) thereof.

24 “(ii) ROUNDING.—If any increase  
 25 under this subparagraph is not a multiple

1 of \$100, such increase shall be rounded to  
 2 the next lowest multiple of \$100.”,

3 (4) by striking subsection (e) and inserting the  
 4 following:

5 “(e) ADDITIONAL REQUIREMENTS.—

6 “(1) IDENTIFICATION REQUIREMENTS.—No  
 7 credit shall be allowed under this section to a tax-  
 8 payer who does not include on the return of tax for  
 9 the taxable year—

10 “(A) the social security number of the tax-  
 11 payer (and, in the case of a joint return, the so-  
 12 cial security number of the taxpayer’s spouse),

13 “(B) with respect to any qualifying child,  
 14 the name and the social security number of  
 15 such qualifying child, and

16 “(C) for purposes of subsection (h), with  
 17 respect to any dependent of the taxpayer, the  
 18 name and the social security number of such  
 19 dependent.

20 “(2) SOCIAL SECURITY NUMBER DEFINED.—

21 For purposes of this subsection, the term ‘social se-  
 22 curity number’ means, with respect to a return of  
 23 tax, a social security number issued to an individual  
 24 by the Social Security Administration, but only if  
 25 the social security number is issued—

“(A) to a citizen of the United States or pursuant to subclause (I) (or that portion of subclause (III) that relates to subclause (I)) of section 205(c)(2)(B)(i) of the Social Security Act, and

“(B) before the due date for filing such return for the taxable year.

“(3) CITIZENSHIP AND LAWFUL PRESENCE REQUIREMENTS.—

“(A) IN GENERAL.—No credit shall be allowed under this section to a taxpayer unless—

“(i) the taxpayer (and, in the case of a joint return, the taxpayer’s spouse) satisfy the requirements under subparagraph (B),

“(ii) with respect to any qualifying child, such child satisfies the requirements under subparagraph (B), and

“(iii) with respect to any dependent described in subsection (h), such dependent satisfies the requirements under subparagraph (B).

“(B) REQUIREMENTS.—The requirements described in this subparagraph are that the individual—



1 “(i) shall be a citizen of the United  
2 States or an alien lawfully present in the  
3 United States, and

4 “(ii) may not be—

5 “(I) an alien granted asylum  
6 under section 208 of the Immigration  
7 and Nationality Act (8 U.S.C. 1158),

8 “(II) an alien granted parole  
9 under section 212(d)(5) or  
10 236(a)(2)(B) of the Immigration and  
11 Nationality Act (8 U.S.C. 1182(d)(5),  
12 1126(a)(2)(B)),

13 “(III) an alien granted tem-  
14 porary protected status under section  
15 244 of the Immigration and Nation-  
16 ality Act (8 U.S.C. 1254a),

17 “(IV) an alien granted with-  
18 holding of removal under section  
19 241(b)(3) of the Immigration and Na-  
20 tionality Act (8 U.S.C. 1231(b)(3)),

21 “(V) any nonimmigrant described  
22 in section 101(a)(15) of the Immigra-  
23 tion and Nationality Act (8 U.S.C.  
24 1101(a)(15)),

1 “(VI) any alien granted deferred  
 2 action or deferred enforced departure,  
 3 including pursuant to the memo-  
 4 randum of the Department of Home-  
 5 land Security entitled ‘Exercising  
 6 Prosecutorial Discretion with Respect  
 7 to Individuals Who Came to the  
 8 United States as Children’ issued on  
 9 June 15, 2012, or

10 “(VII) an alien who has been  
 11 issued an employment-based immi-  
 12 grant visa described in section 203(b)  
 13 of that Act (8 U.S.C. 1153(b)).”, and

14 (5) by striking subsection (h) and inserting the  
 15 following:

16 “(h) PARTIAL CREDIT ALLOWED FOR CERTAIN  
 17 OTHER DEPENDENTS.—

18 “(1) IN GENERAL.—The credit determined  
 19 under subsection (a) shall be increased by \$500 for  
 20 each dependent of the taxpayer (as defined in sec-  
 21 tion 152) other than a qualifying child described in  
 22 subsection (c).

23 “(2) EXCEPTION FOR CERTAIN NONCITIZENS.—  
 24 Paragraph (1) shall not apply with respect to any  
 25 individual who would not be a dependent if subpara-

1 graph (A) of section 152(b)(3) were applied without  
 2 regard to all that follows ‘resident of the United  
 3 States’.”.

4 (b) EARNED INCOME TAX CREDIT.—Section 32 of  
 5 the Internal Revenue Code of 1986 is amended by insert-  
 6 ing after subsection (f) the following new subsection:

7 “(g) CITIZENSHIP AND LAWFUL PRESENCE RE-  
 8 QUIREMENTS.—No credit shall be allowed under this sec-  
 9 tion to an eligible individual unless—

10 “(1) the individual (and, in the case of a joint  
 11 return, the individual’s spouse) satisfy the require-  
 12 ments described in section 24(e)(3)(B), and

13 “(2) with respect to any qualifying child, such  
 14 child satisfies the requirements under such section.”.

15 (c) CONFORMING AMENDMENTS.—Section  
 16 6213(g)(2) of the Internal Revenue Code of 1986 is  
 17 amended—

18 (1) in subparagraph (I), by striking “TIN” and  
 19 inserting “social security number”, and

20 (2) by striking subparagraph (L) and inserting  
 21 the following:

22 “(L) the inclusion on a return of a TIN re-  
 23 quired to be included on the return under sec-  
 24 tion 21, 6428, or 6428A, or the inclusion on a  
 25 return of a social security number required to

1 be included on the return under section 24 or  
 2 32, if—

3 “(i) such TIN or social security num-  
 4 ber, as applicable, is of an individual whose  
 5 age affects the amount of the credit under  
 6 such section, and

7 “(ii) the computation of the credit on  
 8 the return reflects the treatment of such  
 9 individual as being of an age different  
 10 from the individual’s age based on such  
 11 TIN or social security number, as applica-  
 12 ble,”.

13 (d) EFFECTIVE DATE.—The amendments made by  
 14 this section shall apply to taxable years beginning after  
 15 December 31, 2024.

16 **SEC. 7. FEDERAL EMERGENCY MANAGEMENT AGENCY PRO-**  
 17 **HIBITIONS.**

18 The Administrator of the Federal Emergency Man-  
 19 agement Agency shall not use amounts available to the  
 20 Federal Emergency Management Agency for the purpose  
 21 of—

22 (1) sheltering and related activities provided by  
 23 non-Federal entities, including facility improvements  
 24 and construction, in support of relieving over-  
 25 crowding in short-term holding facilities of U.S.

1 Customs and Border Protection, including the Shel-  
2 ter and Services Program and any other substan-  
3 tially similar program;

4 (2) the emergency food and shelter program  
5 under title III of the McKinney-Vento Homeless As-  
6 sistance Act (42 U.S.C. 11331 et seq.) for the pur-  
7 poses of providing shelter and other services to fami-  
8 lies and individuals encountered by the Department  
9 of Homeland Security, including humanitarian relief  
10 awards under the emergency food and shelter pro-  
11 gram and any other substantially similar program;  
12 or

13 (3) carrying out any program of the Federal  
14 Emergency Management Agency that provides as-  
15 sistance to—

16 (A) an alien (as defined in section 101(a)  
17 of the Immigration and Nationality Act (8  
18 U.S.C. 1101(a))) who is unlawfully present in  
19 the United States;

20 (B) an alien granted parole under section  
21 212(d)(5) or 236(a)(2)(B) of the Immigration  
22 and Nationality Act (8 U.S.C. 1182(d)(5),  
23 1226(a)(2)(B));

1 (C) an alien granted asylum under section  
 2 208 of the Immigration and Nationality Act (8  
 3 U.S.C. 1158);

4 (D) an alien granted temporary protected  
 5 status under section 244 of the Immigration  
 6 and Nationality Act (8 U.S.C. 1254a);

7 (E) an alien granted deferred action or de-  
 8 ferred enforced departure, including pursuant  
 9 to the memorandum of the Department of  
 10 Homeland Security entitled “Exercising Pros-  
 11 ecutorial Discretion with Respect to Individuals  
 12 Who Came to the United States as Children”  
 13 issued on June 15, 2012; or

14 (F) an alien granted withholding of re-  
 15 moval under section 241(b)(3) of the Immigra-  
 16 tion and Nationality Act (8 U.S.C. 1231(b)(3)).

17 **SEC. 8. ELIGIBILITY FOR POSTSECONDARY FINANCIAL AS-**  
 18 **SISTANCE BASED ON IMMIGRATION STATUS.**

19 Section 484(a)(5) of the Higher Education Act of  
 20 1965 (20 U.S.C. 1091(a)(5)) is amended to read as fol-  
 21 lows:

22 “(5) be a citizen, national, or permanent resi-  
 23 dent of the United States; and”.

1 **SEC. 9. REDUCING ESEA FUNDING FOR SANCTUARY JURIS-**  
 2 **DICTIONS.**

3 Subpart 2 of part F of title VIII of the Elementary  
 4 and Secondary Education Act of 1965 (20 U.S.C. 7901  
 5 et seq.) is amended by adding at the end the following:

6 **“SEC. 8549D. FUNDING REDUCTIONS FOR SANCTUARY JU-**  
 7 **RISDICTIONS.**

8 “(a) FUNDING REDUCTIONS FOR SANCTUARY JURIS-  
 9 DICTIONS.—

10 “(1) IN GENERAL.—Notwithstanding any other  
 11 provision of this Act, if the Secretary determines for  
 12 a fiscal year that a State or political subdivision of  
 13 a State is a sanctuary jurisdiction, the Secretary  
 14 shall reduce the allotment or grant that is otherwise  
 15 authorized under any provision of this Act for the  
 16 State educational agency of such State or for the eli-  
 17 gible entity of such political subdivision, as applica-  
 18 ble, by 50 percent for such fiscal year.

19 “(2) REALLOTMENT.—In any case in which the  
 20 Secretary reduces an allotment or grant to a State  
 21 educational agency or eligible entity under para-  
 22 graph (1) for a fiscal year, the Secretary shall  
 23 reallocate an amount for such fiscal year equal to such  
 24 reduction to the remaining State educational agen-  
 25 cies of States that are not sanctuary jurisdictions or  
 26 eligible entities of political subdivisions that are not

1 sanctuary jurisdictions, in accordance with the appli-  
2 cable requirements of that allotment or grant.

3 “(b) SUBGRANTS.—

4 “(1) IN GENERAL.—Notwithstanding any other  
5 provision of this Act, if the Secretary determines for  
6 a fiscal year that a political subdivision of a State  
7 is a sanctuary jurisdiction, the State educational  
8 agency shall reduce the subgrant amount otherwise  
9 authorized under this Act for an eligible entity of  
10 such sanctuary jurisdiction by 50 percent for such  
11 fiscal year.

12 “(2) REALLOTMENT.—In any case in which a  
13 State educational agency reduces a subgrant to an  
14 eligible entity under paragraph (1) for a fiscal year,  
15 the State educational agency shall reallocate an  
16 amount for such fiscal year equal to such reduction  
17 to eligible entities of the State that are not eligible  
18 entities of sanctuary jurisdictions, in accordance  
19 with the applicable requirements of that subgrant.

20 “(c) SANCTUARY JURISDICTION.—The term ‘sanc-  
21 tuary jurisdiction’ means a State or a political subdivision  
22 of a State, including a city, county, township, school dis-  
23 trict, or other political subdivision, with laws, ordinances,  
24 regulations, directives, policies, or practices that obstruct



1 Federal and local law enforcement agencies from enforcing  
 2 Federal immigration law, including—

3 “(1) prohibiting employees from sending, receiv-  
 4 ing, maintaining, or exchanging with any Federal,  
 5 State, or local government entity, information re-  
 6 garding the citizenship or the lawful or unlawful im-  
 7 migration status of any individual; or

8 “(2) denying a request lawfully made by the  
 9 Department of Homeland Security under section  
 10 236 or 287 of the Immigration and Nationality Act  
 11 16 (8 U.S.C. 1226 and 1357) to comply with a de-  
 12 tainer for, or notify about the release of, an indi-  
 13 vidual.”.

14 **SEC. 10. LIMITATION ON REFUGEE RESETTLEMENT AND**  
 15 **OTHER SERVICES FOR CERTAIN HAITIAN IM-**  
 16 **MIGRANTS.**

17 (a) IN GENERAL.—Section 501 of the Refugee Edu-  
 18 cation Assistance Act of 1980 (8 U.S.C. 1522 note) is  
 19 amended—

20 (1) by striking “Cuban and Haitian entrants”  
 21 each place such term appears and inserting “Cuban  
 22 entrants”; and

23 (2) in subsection (d), by striking “Cuban or  
 24 Haitian entrants” and inserting “Cuban entrants”;

25 (3) in subsection (e)—

1 (A) in the matter preceeding paragraph  
 2 (1), by striking “Cuban and Haitian entrant”  
 3 and inserting “Cuban entrant”;

4 (B) in paragraph (1), by striking “Cuban/  
 5 Haitian Entrant” and inserting “Cuban En-  
 6 trant”;

7 (C) by striking “or Haiti” each place such  
 8 term appears.

9 (b) CONFORMING AMENDMENTS.—

10 (1) The Personal Responsibility and Work Op-  
 11 portunity Reconciliation Act of 1996 (Public Law  
 12 104–193) is amended by striking “Cuban and Hai-  
 13 tian entrant” each place it appears and inserting  
 14 “Cuban entrant”.

15 (2) Section 1611(c)(5) of the Social Security  
 16 Act (42 U.S.C. 1382(c)(5)) is amended by striking  
 17 “Cuban and Haitian entrants” and inserting  
 18 “Cuban entrants”.

19 **SEC. 11. PROHIBITING PARTICIPATION IN FEDERAL BEN-**  
 20 **EFIT PROGRAMS UNTIL A SATISFACTORY IM-**  
 21 **MIGRATION STATUS IS VERIFIED.**

22 Section 1137(d) of the Social Security Act (42 U.S.C.  
 23 1320b–7(d)) is amended—

24 (1) in paragraph (2)(A), by striking “the Immi-  
 25 gration and Naturalization Service” and inserting

1 “the Department of Homeland Security or the De-  
2 partment of Justice, as applicable,”;

3 (2) in paragraph (3), in the matter preceding  
4 subparagraph (A)—

5 (A) by striking “the Immigration and Nat-  
6 uralization Service” and inserting “the Depart-  
7 ment of Homeland Security”; and

8 (B) by striking “the Service” and inserting  
9 “the Secretary of Homeland Security”;

10 (3) in paragraph (4)—

11 (A) in subparagraph (A)—

12 (i) in clause (i), by inserting “, not to  
13 exceed 30 days,” after “reasonable oppor-  
14 tunity”;

15 (ii) in clause (ii), by striking “may  
16 not” and all that follows through the pe-  
17 riod and inserting the following: “shall not  
18 provide benefits under the program to the  
19 individual until the State is provided evi-  
20 dence indicating the individual’s satisfac-  
21 tory immigration status and the State has  
22 received information from the Secretary of  
23 Homeland Security verifying the individ-  
24 ual’s legal immigration status pursuant to  
25 subparagraph (B).”; and

1 (B) in subparagraph (B)—

2 (i) in clause (i)—

3 (I) by striking “the Immigration  
4 and Naturalization Service” each  
5 place it appears and inserting “the  
6 Secretary of Homeland Security”; and

7 (II) by inserting “and” at the  
8 end;

9 (ii) by striking clause (ii);

10 (iii) by redesignating clause (iii) as  
11 clause (ii); and

12 (iv) in clause (ii), as so redesignated,  
13 by striking “the Service” and inserting  
14 “the Secretary of Homeland Security”;  
15 and

16 (4) in paragraph (5)(A), by striking “or termi-  
17 nate”.

18 **SEC. 12. VERIFICATION OF CITIZENSHIP FOR WIC AND**  
19 **SCHOOL MEALS.**

20 (a) WIC.—Section 17(d) of the Child Nutrition Act  
21 of 1966 (42 U.S.C. 1786(d)) is amended by adding at the  
22 end the following:

23 “(4) CITIZENSHIP REQUIREMENTS.—An infant  
24 or a child shall be considered ineligible for the pro-  
25 gram under this section if—

1 “(A) the infant or child is not—

2 “(i) a citizen of the United States; or

3 “(ii) an alien who is admitted to the  
4 United States as a refugee under section  
5 207 of the Immigration and Nationality  
6 Act (8 U.S.C. 1157); and

7 “(B) a parent (including a guardian) of  
8 the infant or child is—

9 “(i) an alien (as defined in section  
10 101(a) of the Immigration and Nationality  
11 Act (8 U.S.C. 1101(a)) who is unlawfully  
12 present in the United States;

13 “(ii) an alien granted asylum under  
14 section 208 of the Immigration and Na-  
15 tionality Act (8 U.S.C. 1158);

16 “(iii) an alien granted parole under  
17 section 212(d)(5) or 236(a)(2)(B) of the  
18 Immigration and Nationality Act (8 U.S.C.  
19 1182(d)(5), 1126(a)(2)(B));

20 “(iv) an alien granted temporary pro-  
21 tected status under section 244 of the Im-  
22 migration and Nationality Act (8 U.S.C.  
23 1254a);

24 “(v) an alien granted deferred action  
25 or deferred enforced departure, including

1           pursuant to the memorandum of the De-  
 2           partment of Homeland Security entitled  
 3           ‘Exercising Prosecutorial Discretion with  
 4           Respect to Individuals Who Came to the  
 5           United States as Children’ issued on June  
 6           15, 2012; or

7           “(vi) an alien granted withholding of  
 8           removal under section 241(b)(3) of the Im-  
 9           migration and Nationality Act (8 U.S.C.  
 10          1231(b)(3)).”.

11          (b) SCHOOL MEALS.—Section 9(b) of the Richard B.  
 12          Russell National School Lunch Act (42 U.S.C. 1758(b))  
 13          is amended by adding at the end the following:

14               “(16) CITIZENSHIP REQUIREMENTS.—A child  
 15          shall be considered ineligible for free or reduced  
 16          price lunch under this Act and free or reduced price  
 17          breakfast under section 4 of the Child Nutrition Act  
 18          of 1966 (42 U.S.C. 1773) if—

19               “(A) the child is not—

20                       “(i) a citizen of the United States; or

21                       “(ii) an alien who is admitted to the  
 22          United States as a refugee under section  
 23          207 of the Immigration and Nationality  
 24          Act (8 U.S.C. 1157); and

1 “(B) a parent (including a guardian) of  
2 the child is—

3 “(i) an alien (as defined in section  
4 101(a) of the Immigration and Nationality  
5 Act (8 U.S.C. 1101(a)) who is unlawfully  
6 present in the United States;

7 “(ii) an alien granted asylum under  
8 section 208 of the Immigration and Na-  
9 tionality Act (8 U.S.C. 1158);

10 “(iii) an alien granted parole under  
11 section 212(d)(5) or 236(a)(2)(B) of the  
12 Immigration and Nationality Act (8 U.S.C.  
13 1182(d)(5), 1126(a)(2)(B));

14 “(iv) an alien granted temporary pro-  
15 tected status under section 244 of the Im-  
16 migration and Nationality Act (8 U.S.C.  
17 1254a);

18 “(v) an alien granted deferred action  
19 or deferred enforced departure, including  
20 pursuant to the memorandum of the De-  
21 partment of Homeland Security entitled  
22 ‘Exercising Prosecutorial Discretion with  
23 Respect to Individuals Who Came to the  
24 United States as Children’ issued on June  
25 15, 2012; or

1 “(vi) an alien granted withholding of  
 2 removal under section 241(b)(3) of the Im-  
 3 migration and Nationality Act (8 U.S.C.  
 4 1231(b)(3)).”.

5 **SEC. 13. RESTRICTIONS ON USE OF COMMUNITY DEVELOP-**  
 6 **MENT BLOCK GRANT FUNDS AND FEDERAL**  
 7 **FUNDING BY TAX-EXEMPT ORGANIZATIONS.**

8 (a) RESTRICTION ON CDBG FUNDING.—Section 105  
 9 of the Housing and Community Development Act of 1974  
 10 (42 U.S.C. 5305) is amended by adding at the end the  
 11 following:

12 “(i) PROHIBITION ON MONETARY CONTRIBUTIONS  
 13 OR IN-KIND GOODS OR SERVICES FOR NON-CITIZENS.—  
 14 A recipient of a grant under this title may not use any  
 15 grant funds to provide monetary contributions or in-kind  
 16 goods or services to—

17 “(1) any alien (as defined in section 101(a) of  
 18 the Immigration and Nationality Act (8 U.S.C.  
 19 1101(a))) who is unlawfully present in the United  
 20 States;

21 “(2) any alien paroled into the United States  
 22 under section 212(d)(5) or 236(a)(2)(B) of the Im-  
 23 migration and Nationality Act (8 U.S.C. 1182(d)(5),  
 24 1226(a)(2)(B));



1           “(3) any alien granted asylum under section  
2           208 of the Immigration and Nationality Act (8  
3           U.S.C. 1158);

4           “(4) any alien granted temporary protected sta-  
5           tus under section 244 of the Immigration and Na-  
6           tionality Act (8 U.S.C. 1254a);

7           “(5) any alien granted deferred action or de-  
8           ferred enforced departure, including pursuant to the  
9           memorandum of the Department of Homeland Secu-  
10          rity entitled ‘Exercising Prosecutorial Discretion  
11          with Respect to Individuals Who Came to the United  
12          States as Children’ issued on June 15, 2012; or

13          “(6) any alien granted withholding of removal  
14          under section 241(b)(3) of the Immigration and Na-  
15          tionality Act (8 U.S.C. 1231(b)(3)).”.

16          (b) RESTRICTION ON USE OF FEDERAL FUNDING BY  
17          TAX-EXEMPT ORGANIZATIONS.—

18                 (1) IN GENERAL.—Section 501 of the Internal  
19          Revenue Code of 1986 is amended by adding at the  
20          end the following new subsection:

21          “(s) PROHIBITION OF SUPPORT TO CERTAIN NON-  
22          CITIZENS.—Notwithstanding subsection (a), an organiza-  
23          tion which is described in subsection (c)(3) shall not be  
24          exempt from taxation under subsection (a) for any taxable  
25          year if, at any time during such taxable year, such organi-

1 zation uses any Federal grant, appropriation, or other  
 2 Federal funding to provide monetary support, services, or  
 3 in-kind contributions to—

4 “(1) any alien (as defined in section 101(a) of  
 5 the Immigration and Nationality Act) who is unlaw-  
 6 fully present in the United States,

7 “(2) any alien granted parole under section  
 8 212(d)(5) or 236(a)(2)(B) of the Immigration and  
 9 Nationality Act,

10 “(3) any alien granted temporary protected sta-  
 11 tus under section 244 of the Immigration and Na-  
 12 tionality Act,

13 “(4) any alien granted deferred action or de-  
 14 ferred enforced departure, including pursuant to the  
 15 memorandum of the Department of Homeland Secu-  
 16 rity entitled ‘Exercising Prosecutorial Discretion  
 17 with Respect to Individuals Who Came to the United  
 18 States as Children’ issued on June 15, 2012, or

19 “(5) any alien granted withholding of removal  
 20 under section 241(b)(3) of the Immigration and Na-  
 21 tionality Act.”.

22 (2) EFFECTIVE DATE.—The amendment made  
 23 by this subsection shall apply to taxable years begin-  
 24 ning after December 31, 2024.

1 **SEC. 14. IMPLEMENTING REGULATIONS AND GUIDANCE.**

2       The head of each appropriate agency shall promul-  
3 gate such rulemaking and guidance as may be required  
4 to carry out this Act and the amendments made by this  
5 Act.

○