

110TH CONGRESS
1ST SESSION

H. R. 1406

To amend the Internal Revenue Code of 1986 to increase, and make permanent certain improvements to, the child tax credit.

IN THE HOUSE OF REPRESENTATIVES

MARCH 8, 2007

Mr. ELLSWORTH 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 increase, and make permanent certain improvements to, the child tax credit.

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. INCREASED CHILD TAX CREDIT FOR FIRST**
4 **YEAR CHILD IS CLAIMED AS A QUALIFYING**
5 **CHILD.**

6 (a) IN GENERAL.—Subsection (a) of section 24 of the
7 Internal Revenue Code of 1986 (relating to child tax cred-
8 it) is amended by striking “with respect to each qualifying
9 child of the taxpayer an amount equal to \$1,000.” and

1 inserting “with respect to each individual who is a quali-
2 fying child of the taxpayer an amount equal to—

3 “(1) \$2,000, for the first taxable year in which
4 such individual is a qualifying child, and

5 “(2) \$1,000, for any other taxable year in
6 which such individual is a qualifying child.”.

7 (b) IMPROVEMENTS TO CREDIT MADE PERMA-
8 NENT.—Section 901 of the Economic Growth and Tax Re-
9 lief Reconciliation Act of 2001 shall not apply to the
10 amendments made by section 201 of such Act.

11 (c) EFFECTIVE DATE.—The amendment made by
12 this section shall apply to taxable years beginning after
13 December 31, 2006.

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