

115TH CONGRESS
1ST SESSION

H. R. 1919

To amend the Internal Revenue Code of 1986 to clarify eligibility for the
child tax credit.

IN THE HOUSE OF REPRESENTATIVES

APRIL 5, 2017

Mr. FERGUSON (for himself, Mr. DUNCAN of Tennessee, Mr. BARTON, Mr. GROTHMAN, and Mr. FRANKS of Arizona) 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 clarify
eligibility for 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. SHORT TITLE.**

4 This Act may be cited as the “Child Tax Credit Pro-
5 tection Act of 2017”.

6 **SEC. 2. ELIGIBILITY FOR CHILD TAX CREDIT.**

7 (a) IN GENERAL.—Section 24(e)(1) of the Internal
8 Revenue Code of 1986 is amended by striking “under this
9 section to a taxpayer” and all that follows and inserting
10 “under this section to any taxpayer unless—

1 “(1) such taxpayer includes the taxpayer’s valid
2 identification number (and, in the case of a joint re-
3 turn, the valid identification number of the tax-
4 payer’s spouse) on the return of tax for the taxable
5 year, and

6 “(2) with respect to any qualifying child, the
7 taxpayer includes the name and taxpayer identifica-
8 tion number of such qualifying child on such return
9 of tax.”.

10 (b) VALID IDENTIFICATION NUMBER.—Section 24(e)
11 of such Code is amended by adding at the end the fol-
12 lowing new paragraph:

13 “(3) VALID IDENTIFICATION NUMBER.—For
14 purposes of this subsection, the term ‘valid identi-
15 fication number’ means a social security number
16 issued to an individual by the Social Security Ad-
17 ministration. Such term shall not include a TIN
18 issued by the Internal Revenue Service.”.

19 (c) EFFECTIVE DATE.—The amendments made by
20 this section shall apply to taxable years beginning after
21 the date of the enactment of this Act.

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