

115TH CONGRESS
1ST SESSION

H. R. 2817

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

IN THE HOUSE OF REPRESENTATIVES

JUNE 7, 2017

Mr. MESSER 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 In-
5 tegrity Preservation Act”.

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

7 (a) IN GENERAL.—Section 24(e) of the Internal Rev-
8 enue Code of 1986 is amended to read as follows:

9 “(e) IDENTIFICATION REQUIREMENTS.—

1 “(1) IN GENERAL.—No credit shall be allowed
2 under this section to a taxpayer with respect to any
3 qualifying child unless the taxpayer includes on the
4 return of tax for the taxable year—

5 “(A) the name of such qualifying child,
6 and

7 “(B) the valid identification number of the
8 taxpayer (and, in the case of a joint return, the
9 taxpayer’s spouse) and such qualifying child.

10 “(2) VALID IDENTIFICATION NUMBER.—

11 “(A) IN GENERAL.—For purposes of this
12 subsection, the term ‘valid identification num-
13 ber’ means—

14 “(i) in the case of the taxpayer and
15 any spouse of the taxpayer, a social secu-
16 rity number issued to the individual by the
17 Social Security Administration on or before
18 the due date for filing the return for the
19 taxable year, and

20 “(ii) in the case of a qualifying child,
21 a taxpayer identification number issued on
22 or before the due date for filing such re-
23 turn.

24 “(B) EXCEPTION FOR INDIVIDUALS PRO-
25 HIBITED FROM ENGAGING IN EMPLOYMENT IN

1 UNITED STATES.—For purposes of subpara-
2 graph (A)(i), the term ‘social security number’
3 shall not include the social security number of
4 an individual who is prohibited from engaging
5 in employment in the United States.”.

