

119TH CONGRESS
2D SESSION

S. 3596

To amend the Internal Revenue Code of 1986 to modify the earned income threshold for the refundable child tax credit.

IN THE SENATE OF THE UNITED STATES

JANUARY 8 (legislative day, JANUARY 7), 2026

Ms. HASSAN (for herself and Mr. YOUNG) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to modify the earned income threshold for the refundable 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 “Stronger Start for
5 Working Families Act”.

6 **SEC. 2. EARNED INCOME THRESHOLD FOR REFUNDABLE**
7 **CHILD TAX CREDIT.**

8 (a) IN GENERAL.—Section 24(d)(1)(B)(i) of the In-
9 ternal Revenue Code of 1986 is amended by striking
10 “\$3,000” and inserting “\$1”.

1 (b) CONFORMING AMENDMENT.—Section 24(h) of
2 such Code is amended by striking paragraph (6).

3 (c) EFFECTIVE DATE.—The amendments made by
4 this section shall apply to taxable years beginning after
5 December 31, 2025.

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