

115TH CONGRESS
2D SESSION

H. R. 5006

To amend the Internal Revenue Code of 1986 to provide a child tax credit for pregnant moms.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 13, 2018

Mr. MEADOWS (for himself, Mrs. McMORRIS RODGERS, Mr. LAMBORN, Mr. MESSER, Mr. WEBER of Texas, Mr. BRAT, Mr. ROTHFUS, Mr. BANKS of Indiana, Mr. PEARCE, Mr. FARENTHOLD, Mr. MARSHALL, and Mr. BIGGS) 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 provide a child tax credit for pregnant moms.

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 for
5 Pregnant Moms Act of 2018”.

1 **SEC. 2. CHILD TAX CREDIT ALLOWED WITH RESPECT TO**
2 **UNBORN CHILDREN.**

3 (a) IN GENERAL.—Subsection (c) of section 24 of the
4 Internal Revenue Code of 1986 is amended by adding at
5 the end the following new paragraph:

6 “(3) CREDIT ALLOWED WITH RESPECT TO UN-
7 BORN CHILDREN.—

8 “(A) IN GENERAL.—The term ‘qualifying
9 child’ includes an unborn child for any taxable
10 year if such child is born and issued a social se-
11 curity number before the due date for the re-
12 turn of tax (without regard to extensions) for
13 the taxable year. For purposes of the preceding
14 sentence, the term ‘social security number’
15 means a social security number issued to an in-
16 dividual by the Social Security Administration,
17 but only if the social security number is issued
18 to a citizen of the United States or is issued
19 pursuant to subclause (I) (or that portion of
20 subclause (III) that relates to subclause (I)) of
21 section 205(c)(2)(B)(i) of the Social Security
22 Act.

23 “(B) DOUBLE CREDIT IN CASE OF CHIL-
24 DREN UNABLE TO CLAIM CREDIT.—In the case
25 of any child who is not taken into account
26 under subparagraph (A) for the taxable year

1 immediately preceding the taxable year in which
2 the child is born, the amount of the credit de-
3 termined under this section with respect to such
4 child for the taxable year of the child's birth
5 shall be increased by 100 percent.

6 “(C) UNBORN CHILD.—For purposes of
7 this paragraph—

8 “(i) UNBORN CHILD.—The term ‘un-
9 born child’ means a child in utero.

10 “(ii) CHILD IN UTERO.—The term
11 ‘child in utero’ means a member of the
12 species homo sapiens, at any stage of de-
13 velopment, who is carried in the womb.”.

14 (b) EFFECTIVE DATE.—The amendment made by
15 this section shall apply to taxable years beginning after
16 December 31, 2017.

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