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115TH CONGRESS
1ST SESSION

H. R. 363

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

IN THE HOUSE OF REPRESENTATIVES

JANUARY 6, 2017

Mr. MESSER introduced the following bill; which was referred to the Committee on Ways and Means

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A BILL

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

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the ‘‘Child Tax Credit Integrity Preservation Act of 2017’’.

SEC. 2. ELIGIBILITY FOR CHILD TAX CREDIT.

(a) IN GENERAL.—Section 24(e) of the Internal Revenue Code of 1986 is amended by striking ‘‘under this section to a taxpayer’’ and all that follows and inserting ‘‘under this section to any taxpayer unless—

"(1) such taxpayer includes the taxpayer's valid identification number (as defined in section 6428(h)(2)) (and, in the case of a joint return, the valid identification number (as so defined) of the taxpayer's spouse) on the return of tax for the taxable year, and

"(2) with respect to any qualifying child, the taxpayer includes the name and taxpayer identification number of such qualifying child on such return of tax.".

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after the date of the enactment of this Act.

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