

116TH CONGRESS 1ST SESSION

H. R. 302

To amend the Internal Revenue Code of 1986 to provide equitable treatment for residents of Puerto Rico with respect to the refundable portion of the child tax credit and to provide the same treatment to families in Puerto Rico with one child or two children that is currently provided to island families with three or more children.

IN THE HOUSE OF REPRESENTATIVES

January 8, 2019

Miss González-Colón of Puerto Rico (for herself, Mr. Serrano, Mr. Duffy, and Mr. Fitzpatrick) 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 equitable treatment for residents of Puerto Rico with respect to the refundable portion of the child tax credit and to provide the same treatment to families in Puerto Rico with one child or two children that is currently provided to island families with three or more children.

- 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 Eq-
- 5 uity for Puerto Rico Act of 2019".

1	SEC. 2. EQUITABLE TREATMENT FOR RESIDENTS OF PUER
2	TO RICO WITH RESPECT TO THE REFUND
3	ABLE PORTION OF THE CHILD TAX CREDIT.
4	(a) In General.—Section 24(d)(1) of the Internal
5	Revenue Code of 1986 is amended by inserting "or section
6	933" after "section 112".
7	(b) Effective Date.—The amendment made by
8	subsection (a) shall apply to taxable years beginning after
9	December 31, 2018.
10	SEC. 3. SAME TREATMENT OF FAMILIES IN PUERTO RICO
11	WITH ONE CHILD OR TWO CHILDREN THAT IS
12	CURRENTLY PROVIDED TO ISLAND FAMILIES
13	WITH THREE OR MORE CHILDREN.
14	(a) In General.—Section 24(d)(1) of the Internal
15	Revenue Code of 1986 is amended by adding at the end
16	the following: "In the case of an individual who is a bona
17	fide resident of Puerto Rico during the entire taxable year
18	subparagraph (B)(ii) shall be applied by substituting '1
19	or more qualifying children' for '3 or more qualifying chil-
20	dren'.''.
21	(b) Effective Date.—The amendment made by
22	subsection (a) shall apply to taxable years beginning after
23	December 31, 2018.

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