H. R. 111

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

IN THE HOUSE OF REPRESENTATIVES

Mr. MEADOWS introduced the following bill; which was referred to the Committee on

A BILL

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

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 for Pregnant Moms Act of 2018”.

(Original Signature of Member)
SEC. 2. CHILD TAX CREDIT ALLOWED WITH RESPECT TO UNBORN CHILDREN.

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

“(3) CREDIT ALLOWED WITH RESPECT TO UNBORN CHILDREN.—

“(A) IN GENERAL.—The term ‘qualifying child’ includes an unborn child for any taxable year if such child is born and issued a social security number before the due date for the return of tax (without regard to extensions) for the taxable year. For purposes of the preceding sentence, the term ‘social security number’ means a social security number issued to an individual by the Social Security Administration, but only if the social security number is issued to a citizen of the United States or is issued pursuant to subclause (I) (or that portion of subclause (III) that relates to subclause (I)) of section 205(c)(2)(B)(i) of the Social Security Act.

“(B) DOUBLE CREDIT IN CASE OF CHILDREN UNABLE TO CLAIM CREDIT.—In the case of any child who is not taken into account under subparagraph (A) for the taxable year
immediately preceding the taxable year in which
the child is born, the amount of the credit de-
termined under this section with respect to such
child for the taxable year of the child’s birth
shall be increased by 100 percent.

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

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

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

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