

118TH CONGRESS  
2D SESSION

# H. R. 7991

To amend the Internal Revenue Code of 1986 to modify the social security number requirements for claiming the child tax credit and earned income tax credit.

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## IN THE HOUSE OF REPRESENTATIVES

APRIL 15, 2024

Mr. HIGGINS of Louisiana (for himself, Mr. DAVIDSON, Mr. ROSENDALE, Mr. PERRY, Mr. CRANE, Ms. BOEBERT, Mr. OGLES, Mr. CLYDE, Mr. BURLISON, Mr. DUNCAN, Mr. BRECHEEN, Mrs. MILLER of Illinois, Mr. NORMAN, Mrs. LUNA, Mr. CLINE, Mr. DONALDS, Mr. POSEY, Mrs. HARSHBARGER, Mr. DESJARLAIS, Mr. BIGGS, Mr. HARRIS, Mr. WEBER of Texas, Mr. CLOUD, Mr. ROY, Mr. GOOD of Virginia, Mr. BISHOP of North Carolina, Mr. TIFFANY, Mr. GREEN of Tennessee, Mr. MAST, Ms. GREENE of Georgia, and Mr. MILLS) 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 modify the social security number requirements for claiming the child tax credit and earned income 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 “Safeguarding Amer-  
5 ican Workers’ Benefits Act”.

1 **SEC. 2. MODIFICATION OF SOCIAL SECURITY NUMBER RE-**  
2 **QUIREMENTS FOR CLAIMING THE CHILD TAX**  
3 **CREDIT AND EARNED INCOME TAX CREDIT.**

4 (a) CHILD TAX CREDIT.—

5 (1) IN GENERAL.—Section 24(e) of the Internal  
6 Revenue Code of 1986 is amended to read as fol-  
7 lows:

8 “(e) SOCIAL SECURITY NUMBER REQUIREMENTS.—

9 “(1) IN GENERAL.—No credit shall be allowed  
10 under this section to a taxpayer with respect to any  
11 qualifying child unless the taxpayer includes the so-  
12 cial security number of the taxpayer (in the case of  
13 a joint return, of both spouses) and of such child on  
14 the return of tax for the taxable year.

15 “(2) SOCIAL SECURITY NUMBER DEFINED.—

16 For purposes of this subsection, the term ‘social se-  
17 curity number’ means a social security number  
18 issued to an individual by the Social Security Ad-  
19 ministration, but only if the social security number  
20 is issued—

21 “(A) to a citizen of the United States or  
22 pursuant to subclause (I) (or that portion of  
23 subclause (III) that relates to subclause (I)) of  
24 section 205(c)(2)(B)(i) of the Social Security  
25 Act, and

26 “(B) before the due date for such return.”.

1           (2) APPLICATION TO TAXABLE YEARS BEGIN-  
2           NING IN 2025.—Section 24(h) of such Code is  
3           amended—

4                   (A) by striking subparagraph (C) of para-  
5                   graph (4), and

6                   (B) by striking paragraph (7).

7           (3) CONFORMING AMENDMENT.—Section  
8           6213(g)(2)(I) of such Code is amended by striking  
9           “TIN” and inserting “social security number (as de-  
10          fined in section 24(e)(2))”.

11          (b) EARNED INCOME TAX CREDIT.—

12                  (1) IN GENERAL.—Section 32(m) of such Code  
13                  is amended by striking “a social security number  
14                  issued to an individual by the Social Security Ad-  
15                  ministration (other than a social security number  
16                  issued pursuant to clause (II) (or that portion of  
17                  clause (III) that relates to clause (II)) of section  
18                  205(c)(2)(B)(i) of the Social Security Act) on or be-  
19                  fore the due date for filing the return for the taxable  
20                  year” and inserting “a social security number (as  
21                  defined in section 24(e)(2))”.

22                  (2) CONFORMING AMENDMENT.—Section  
23                  6213(g)(2)(F) of such Code is amended by striking  
24                  “taxpayer identification number” and inserting “so-

1        cial security number (as defined in section  
2        24(e)(2))”.

3        (c) EFFECTIVE DATE.—The amendments made by  
4 this section shall apply to taxable years beginning after  
5 December 31, 2024.

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