

116TH CONGRESS
2D SESSION

H. R. 8621

To amend the Internal Revenue Code of 1986 to provide a child tax credit for pregnant moms with respect to their unborn children.

IN THE HOUSE OF REPRESENTATIVES

OCTOBER 16, 2020

Mr. SMITH of Missouri (for himself, Mr. DAVID P. ROE of Tennessee, Mr. BUDD, Mr. WEBER of Texas, Mr. PERRY, Mr. JOYCE of Pennsylvania, Mr. ALLEN, and Mr. SCHWEIKERT) 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 with respect to their unborn 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 for
5 Pregnant Moms Act of 2020”.

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 of an eligible
10 taxpayer for the taxable year immediately pre-
11 ceding the year in which such child is born, if
12 such child is born alive on or before the due
13 date for the return of tax for such taxable year.

14 “(B) DOUBLE CREDIT ALLOWED IN CER-
15 TAIN CASES.—

16 “(i) IN GENERAL.—In the case of a
17 qualifying child of an eligible taxpayer who
18 is not taken into account under subpara-
19 graph (A) (including by reason of sub-
20 section (h)(7) or any other provision of
21 this section) for the taxable year imme-
22 diately preceding the year in which such
23 child is born alive—

24 “(I) the amount of the credit de-
25 termined under subsection (a), and

1 “(II) the amount determined
2 under subsection (d)(1),
3 shall each be increased by 100 percent
4 with respect to such child for the taxable
5 year in which the child is born.

6 “(ii) SPECIAL RULE FOR SPLITTING
7 OF DOUBLE CREDIT.—In the case of a
8 child otherwise described in clause (i) who
9 (but for this clause) would not be treated
10 as a qualifying child of the eligible tax-
11 payer for the taxable year in which such
12 child is born by reason of paragraph
13 (1)(B) or (4) of section 152(c)—

14 “(I) such child shall be treated as
15 a qualifying child for purposes of this
16 section for such taxable year of—

17 “(aa) the eligible taxpayer,
18 and

19 “(bb) any other taxpayer
20 with respect to whom such child
21 would, without regard to this
22 clause, be treated as a qualifying
23 child, and

24 “(II) clause (i) shall not apply
25 with respect to such child.

1 “(C) DEFINITIONS.—For purposes of this
2 paragraph—

3 “(i) UNBORN CHILD.—The term ‘un-
4 born child’ means a member of the species
5 homo sapiens, at any stage of development,
6 who is carried in the womb.

7 “(ii) ELIGIBLE TAXPAYER.—

8 “(I) IN GENERAL.—The term ‘el-
9 igitible taxpayer’ means, with respect to
10 an unborn child taken into account
11 under subparagraph (A) or a quali-
12 fying child taken into account under
13 subparagraph (B)—

14 “(aa) the woman who car-
15 ries or carried such child in the
16 womb and, except in the case of
17 embryo adoption, is the biological
18 mother of such child, and

19 “(bb) if filing a joint return,
20 the husband of such woman.

21 “(II) EMBRYO ADOPTION.—For
22 purposes of subclause (I), the term
23 ‘embryo adoption’ means the lawful
24 transfer of an unborn child at the em-

1 bryonic stage of development into the
2 womb of a woman who—

3 “(aa) is not the biological
4 mother of such child, and

5 “(bb) intends to bear and to
6 be the permanent mother of such
7 child.

8 “(iii) BORN ALIVE.—The term ‘born
9 alive’ has the meaning given such term by
10 section 8(b) of title 1, United States
11 Code.”.

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

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