

118TH CONGRESS  
2D SESSION

# S. 3798

To amend the Internal Revenue Code of 1986 to require taxpayers claiming the child and earned income tax credits, and their qualifying children, to have a valid social security number for employment purposes.

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## IN THE SENATE OF THE UNITED STATES

FEBRUARY 12, 2024

Mrs. HYDE-SMITH introduced the following bill; which was read twice and referred to the Committee on Finance

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## A BILL

To amend the Internal Revenue Code of 1986 to require taxpayers claiming the child and earned income tax credits, and their qualifying children, to have a valid social security number for employment purposes.

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. CHILD TAX CREDIT IDENTIFICATION REQUIRE-**  
4 **MENTS.**

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

8 “(e) IDENTIFICATION REQUIREMENTS.—

1           “(1) IN GENERAL.—No credit shall be allowed  
2 under this section to a taxpayer with respect to any  
3 qualifying child unless the taxpayer includes the so-  
4 cial security number of—

5                   “(A) such child, and

6                   “(B) the taxpayer (and, in the case of a  
7 joint return, the taxpayer’s spouse),  
8 on the return of tax for the taxable year.

9           “(2) SOCIAL SECURITY NUMBER.—For pur-  
10 poses of paragraph (1), with respect to an individual  
11 and a taxable year, the term ‘social security number’  
12 means a social security number issued to an indi-  
13 vidual by the Social Security Administration, but  
14 only if the social security number is issued—

15                   “(A) to a citizen of the United States or  
16 pursuant to subclause (I) (or that portion of  
17 subclause (III) that relates to subclause (I)) of  
18 section 205(c)(2)(B)(i) of the Social Security  
19 Act, and

20                   “(B) before the due date for the return of  
21 tax for such taxable year.

22 Such term shall not include any social security num-  
23 ber which does not indicate that the individual to  
24 whom the number is issued is authorized to work in  
25 the United States.”.

1 (b) MATH ERROR AUTHORITY.—

2 (1) Subparagraph (I) of section 6213(g)(2) of  
3 the Internal Revenue Code of 1986 is amended by  
4 striking “TIN” and inserting “social security num-  
5 ber”.

6 (2) Subparagraph (L) of section 6213(g)(2) of  
7 such Code is amended—

8 (A) by striking “a TIN” and inserting “a  
9 TIN or social security number, as applicable,”  
10 and

11 (B) by striking “such TIN” both places it  
12 appears and inserting “such TIN or social secu-  
13 rity number”.

14 (c) CONFORMING AMENDMENT.—Subsection (h) of  
15 section 24 of the Internal Revenue Code of 1986 is amend-  
16 ed by striking paragraph (7).

17 (d) EFFECTIVE DATE.—The amendments made by  
18 this section shall apply to taxable years beginning after  
19 December 31, 2023.

20 **SEC. 2. EARNED INCOME CREDIT IDENTIFICATION RE-**  
21 **QUIREMENTS.**

22 (a) IN GENERAL.—Subsection (m) of section 32 of  
23 the Internal Revenue Code of 1986 is amended by striking  
24 “clause (II) (or that portion of clause (III) that relates  
25 to clause (II)) of section 205(c)(2)(B)(i) of the Social Se-

1 curity Act” and inserting “subclause (II) (or that portion  
2 of subclause (III) that relates to subclause (II)) of section  
3 205(c)(2)(B)(i) of the Social Security Act, or any other  
4 social security number which does not indicate that the  
5 individual to whom the number is issued is authorized to  
6 work in the United States”.

7 (b) EFFECTIVE DATE.—The amendment made by  
8 this section shall apply to taxable years beginning after  
9 December 31, 2023.

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