

**AMENDMENT TO**  
**RULES COMMITTEE PRINT 115-39**  
**OFFERED BY MISS GONZÁLEZ-COLÓN OF PUERTO**  
**RICO**

Page 73, after line 9, insert the following:

1       (d) EQUITABLE TREATMENT FOR RESIDENTS OF  
2 PUERTO RICO WITH RESPECT TO REFUNDABLE PORTION  
3 OF THE CHILD TAX CREDIT.—Section 24(d)(1) is amend-  
4 ed by inserting “or section 933” after “section 112”.

5       (e) SAME TREATMENT OF FAMILIES IN PUERTO  
6 RICO WITH 1 CHILD OR 2 CHILDREN THAT IS CUR-  
7 RRENTLY PROVIDED TO ISLAND FAMILIES WITH 3 OR  
8 MORE CHILDREN.—Section 24(d)(1) is amended by add-  
9 ing at the end the following: “In the case of an individual  
10 who is a bona fide resident of Puerto Rico during the en-  
11 tire taxable year, subparagraph (B)(ii) shall be applied by  
12 substituting ‘1 or more qualifying children’ for ‘3 or more  
13 qualifying children’.”.

Page 73, line 10, strike “(d)” and insert “(f)”.

