**AMENDMENT TO RULES COMMITTEE**

**PRINT 119-3**

**OFFERED BY MS. MOORE OF WISCONSIN**

Page 712, after line 11, insert the following new subsection:

(g) CHILD TAX CREDIT MADE FULLY REFUNDABLE.—Section 24 is amended—

(1) by amending subsection (d) to read as follows:

''(d) CREDIT FULLY REFUNDABLE AFTER 2025.—For taxable years beginning after December 31, 2025, the credit allowed under subsection (a) shall be treated as a credit allowable under subpart C (and not allowable under this section).'', and

(2) in subsection (k)(2), by amending subparagraph (B) to read as follows:

''(B) APPLICATION TO TAXABLE YEARS AFTER 2021.—In the case of any bona fide resident of Puerto Rico (within the meaning of section 937(a)) for any taxable year beginning after December 31, 2021, the credit determined under this section shall be allowable to such resident.''.

Page 712, line 12, strike ‘‘(g)’’ and insert ‘‘(h)’’.

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