

**AMENDMENT TO RULES COMMITTEE PRINT 117-**

**17**

**OFFERED BY MRS. MCCLAIN OF MICHIGAN**

At the appropriate place in title XIII, insert the following new section:

**1 SEC. \_\_\_\_. WORK REQUIREMENT FOR CHILD TAX CREDIT.**

2 (a) IN GENERAL.—Section 24(i)(1)(A) of the Inter-  
3 nal Revenue Code of 1986 is amended by striking “sub-  
4 section (d)” and inserting “subsection (h)(5)”.

5 (b) EFFECTIVE DATE.—The amendment made by  
6 this section shall apply to taxable years beginning, and  
7 payments made after, December 31, 2020.

