

**AMENDMENT TO**  
**RULES COMMITTEE PRINT 119-3**  
**OFFERED BY MS. DELBENE OF WASHINGTON**

Strike Sec. 110004(b) and insert the following:

“(A) in the case of taxable years beginning after  
December 31, 2024—

“(i) \$3,600 with respect to each specified  
child of such taxpayer who will (as of the close of  
such taxable year) have attained age 6, and

“(ii) \$4,800 with respect to each specified  
child of such taxpayer who will (as of the close of  
such taxable year) not have attained age 6.”

And insert the following after Sec. 110004(b)

(c) CREDIT MADE FULLY REFUNDABLE.—Section 24(d) is  
amended to read as follows:

“(d) CREDIT FULLY REFUNDABLE.—This credit shall be treated as  
a credit allowable under Subpart C (and not allowable under  
subsection (a)).”.