Amendment to Rules Comm. Print 115–85
Offered by Mr. Perry of Pennsylvania

At the end of division A, add the following:

Title VI—Child Tax Credit

Sec. 601 Child Tax Credit.

(a) In General.—Section 24(e) of the Internal Revenue Code of 1986 is amended to read as follows:

“(e) Identification Requirements.—

“(1) Qualifying Child Identification Requirement.—No credit shall be allowed under this section to a taxpayer with respect to a qualifying child unless the taxpayer includes the name and social security number of such qualifying child on the return of tax for the taxable year and such social security number was issued on or before the due date for filing such return.

“(2) Taxpayer Identification Requirement.—No credit shall be allowed under this section to a taxpayer unless the taxpayer includes the social security number of such taxpayer on the return of tax for the taxable year and such social security number was issued on or before the due date for filing such return.”.
(b) EFFECTIVE DATE.—The amendment made by subsection (a) shall apply to taxable years beginning after December 31, 2018.