AMENDMENT TO RULES COMMITTEE PRINT OF
H.R. 4935
OFFERED BY MR. RICE OF SOUTH CAROLINA

Amend section 3 to read as follows:

SEC. 3. SOCIAL SECURITY NUMBER REQUIRED TO CLAIM CHILD TAX CREDIT.

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

“(e) Identification Requirements.—

“(1) Qualifying Child.—No credit shall be allowed under this section to a taxpayer with respect to any qualifying child unless the taxpayer includes the name and taxpayer identification number of such qualifying child on the return of tax for the taxable year.

“(2) Taxpayer.—

“(A) In general.—No credit shall be allowed under this section to a taxpayer for any taxable year unless the taxpayer includes the taxpayer’s social security number on the return of tax for such taxable year.
“(B) JOINT RETURNS.—In the case of a joint return, the requirement of subparagraph (A) shall be treated as met if the social security number of either spouse is included on such return.”.

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after the date of the enactment of this Act.