

118TH CONGRESS
2D SESSION

H. R. 7813

To amend the Internal Revenue Code of 1986 to require an individual to provide a social security number to claim the child tax credit.

IN THE HOUSE OF REPRESENTATIVES

MARCH 22, 2024

Mr. VAN DREW (for himself, Ms. HAGEMAN, Mrs. MILLER of Illinois, Mr. NEHLS, Mr. LAMBORN, Mr. GOSAR, and Mr. MOORE of Alabama) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to require an individual to provide a social security number to claim the child tax credit.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Child Tax Credit In-
5 tegrity Act”.

6 **SEC. 2. SOCIAL SECURITY NUMBER REQUIRED FOR CHILD**
7 **TAX CREDIT.**

8 (a) IN GENERAL.—Section 24(e) of the Internal Rev-
9 enue Code of 1986 is amended to read as follows:

1 “(e) SOCIAL SECURITY NUMBER REQUIRED.—

2 “(1) IN GENERAL.—Except as provided in para-
3 graph (2), no credit shall be allowed under this sec-
4 tion to a taxpayer with respect to any qualifying
5 child unless the taxpayer includes the social security
6 number of the taxpayer (in the case of a joint re-
7 turn, of both spouses) and of such child on the re-
8 turn of tax for the taxable year.

9 “(2) EXCEPTION FOR MEMBERS OF ARMED
10 SERVICES.—In the case of an individual who is a
11 member of the Armed Forces of the United States,
12 paragraph (1) shall be applied by substituting ‘either
13 spouse’ for ‘both spouses’ in such paragraph.

14 “(3) SOCIAL SECURITY NUMBER DEFINED.—
15 For purposes of paragraph (1), the term ‘social se-
16 curity number’ means a social security number
17 issued to an individual by the Social Security Ad-
18 ministration, but only if the social security number
19 is issued—

20 “(A) to a citizen of the United States or
21 pursuant to subclause (I) (or that portion of
22 subclause (III) that relates to subclause (I)) of
23 section 205(c)(2)(B)(i) of the Social Security
24 Act, and

25 “(B) before the due date for such return.”.

1 (b) OMISSION TREATED AS MATHEMATICAL OR
2 CLERICAL ERROR.—Section 6213(g)(I) of such Code is
3 amended by striking “TIN” and inserting “social security
4 number (as defined in section 24(e))”.

5 (c) CONFORMING AMENDMENT.—Section 24(h) of
6 such Code is amended by striking paragraph (7).

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

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