

Child Tax Credit for Pregnant Moms Act of 2019

Sen. Steve Daines (R-MT) / Rep. Mark Meadows (R-NC)

Summary

From stocking up on diapers, to setting up a new crib, to taking time off work for their child's prenatal care, expecting parents begin to provide for their child and plan for the future as soon as they learn they are having a baby. Pregnant moms should be able to claim their unborn children in the same way as other children for the Child Tax Credit (CTC)—recently doubled under the *Tax Cuts and Jobs Act*.

The *Child Tax Credit for Pregnant Moms Act* creates a new paragraph (3) under section 24(c) of the *Internal Revenue Code of 1986* ([26 U.S.C. 24\(c\)](#)) to allow certain unborn children to be treated as qualifying children for the CTC. Because live birth and a Social Security Number (SSN) are required, under this bill the IRS would never have to investigate or verify whether a woman was pregnant, when she conceived, or if the child died before birth.

Section by Section

(3)(A): Expands the CTC's definition of a "qualifying child" to include an unborn child for the tax year prior to that of birth, if such child is born alive on or before the due date of tax filing. The requirement under [subsection \(h\)\(7\)](#) that the child be issued a SSN before the due date of tax filing additionally applies. In effect, only children born alive and issued SSNs between January 1 and April 15 (or October 15, if extended) can be claimed as unborn children for the tax year prior to birth.

(3)(B)(i): If a CTC is not claimed for an unborn child for the tax year prior to that of birth, such as if the child was born alive or issued a SSN after the tax filing deadline of that year, a double CTC is allowed for the taxable year in which birth occurs. In effect, this means the double CTC is allowed for children who are born alive or issued a SSN between April 15 (or October 15, if extended) and December 31.

(3)(B)(ii): In cases where a child does not reside with the birth mother after birth, such as in cases of infant adoption, any double CTC allowed under (3)(B)(i) is split between the birth mom and the new parent/guardian for the year of birth.

(3)(C)(i): Uses the definition of "unborn child" codified by the bipartisan *Unborn Victims of Violence Act of 2004* ([18 U.S.C. 1841\(d\)](#)): "a member of the species homo sapiens, at any stage of development, who is carried in the womb".

(3)(C)(ii): For purposes of the bill, an "eligible taxpayer" is "the woman who carries or carried such child in the womb and, except in the case of embryo adoption, is the biological mother of such child" (and her husband, if filing jointly).

(3)(C)(iii): Incorporates the definition of "born alive" codified by the bipartisan *Born-Alive Infants Protection Act of 2002* ([1 U.S.C. 8\(b\)](#)).