

109TH CONGRESS
1ST SESSION

H. R. 3441

To amend the Internal Revenue Code of 1986 to apply the child tax credit with respect to a taxable year to a child born within 9 months after the close of the taxable year and to a child who is stillborn or dies in utero during the taxable year.

IN THE HOUSE OF REPRESENTATIVES

JULY 26, 2005

Mr. GARRETT of New Jersey (for himself, Mr. PAUL, Mr. HOSTETTLER, Mr. BACHUS, and Mr. SMITH of New Jersey) 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 apply the child tax credit with respect to a taxable year to a child born within 9 months after the close of the taxable year and to a child who is stillborn or dies in utero during the taxable year.

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 “Expecting Parents Re-
5 lief Act of 2005”.

1 **SEC. 2. EXTENSION OF CHILD TAX CREDIT.**

2 (a) IN GENERAL.—Subsection (c) of section 24 of the
3 Internal Revenue Code of 1986 (relating to the child tax
4 credit) is amended by adding at the end the following new
5 paragraphs:

6 “(3) CHILD BORN WITHIN 9 MONTHS AFTER
7 CLOSE OF TAXABLE YEAR.—A child born within 9
8 months after the close of the taxable year shall be
9 treated as a qualifying child for such taxable year.
10 A credit allowable under this section with respect to
11 any child described in the preceding sentence shall
12 be allowed for the taxable year in which the child is
13 born.

14 “(4) CHILD WHO IS STILLBORN OR DIES IN
15 UTERO.—A child who is stillborn or dies in utero,
16 whose death was not the result of a medical proce-
17 dure, the ingestion of a drug, or other action in-
18 tended by the child’s mother to result in the abor-
19 tion of the child, shall be treated as a qualifying
20 child for the taxable year in which the child dies.”.

21 (b) EFFECTIVE DATE.—The amendment made in
22 subsection (a) shall apply with respect to children who are
23 born, stillborn, or die in utero in taxable years ending after
24 the date of the enactment of this Act.

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