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(Original Signature of Member)

119TH CONGRESS
1ST SESSION

H. R. _____

To establish a universal child assistance program, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

Ms. TLAIB introduced the following bill; which was referred to the Committee
on _____

A BILL

To establish a universal child assistance program, and for
other purposes.

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 “End Child Poverty
5 Act”.

6 **SEC. 2. UNIVERSAL CHILD ASSISTANCE PROGRAM.**

7 (a) DEFINITIONS.—In this section:

8 (1) COMMISSIONER.—The term “Commis-
9 sioner” means the Commissioner of Social Security.

1 (2) DEPUTY COMMISSIONER.—The term “Dep-
2 uty Commissioner” means the Deputy Commissioner
3 of the Office of Universal Child Assistance.

4 (3) QUALIFYING CHILD.—The term “qualifying
5 child” means, with respect to a month, an individual
6 who—

7 (A) resides in the United States;

8 (B) is—

9 (i) a citizen or national of the United
10 States; or

11 (ii) a qualified alien (as defined in
12 section 431 of the Personal Responsibility
13 and Work Opportunity Reconciliation Act
14 of 1996 (8 U.S.C. 1641)); and

15 (C) is less than 19 years old on the last
16 day of such month.

17 (b) ESTABLISHMENT OF OFFICE OF UNIVERSAL
18 CHILD ASSISTANCE.—

19 (1) IN GENERAL.—There is established within
20 the Social Security Administration an office to be
21 known as the Office of Universal Child Assistance.
22 The Office shall be headed by a Deputy Commis-
23 sioner who shall be appointed by the Commissioner
24 of Social Security.

1 (2) RESPONSIBILITIES OF DEPUTY COMMIS-
2 SIONER.—The Commissioner, acting through the
3 Deputy Commissioner, shall—

4 (A) hire such personnel as are necessary
5 for the Office of Universal Child Assistance and
6 make employment decisions with regard to such
7 personnel;

8 (B) have the authority to enter into con-
9 tracts or cooperative agreements with other
10 agencies and departments as necessary to en-
11 sure the efficiency of the program;

12 (C) make timely child assistance payments
13 to qualified children in accordance with this
14 section;

15 (D) determine eligibility for child assist-
16 ance payments under subsection (c);

17 (E) establish and maintain a system of
18 records relating to the administration of this
19 section;

20 (F) prevent fraud and abuse relating to
21 child assistance payments;

22 (G) provide information to the public in re-
23 lation to child assistance payments, including
24 eligibility requirements, the application process,
25 payment amounts, and limitations on payments;

1 (H) tailor culturally and linguistically com-
2 petent education and outreach toward increas-
3 ing utilization rates of child assistance pay-
4 ments;

5 (I) issue an annual report to Congress de-
6 tailing the effect of child assistance payments,
7 including—

8 (i) the number of individuals receiving
9 payments;

10 (ii) the total amount of funds dis-
11 bursed;

12 (iii) demographic data of individuals
13 receiving payments; and

14 (iv) such other information as the
15 Deputy Commissioner determines is nec-
16 essary; and

17 (J) issue such regulations as may be nec-
18 essary to carry out the purposes of this section.

19 (3) AVAILABILITY OF DATA.—The Commis-
20 sioner shall make available to the Deputy Commis-
21 sioner such data as the Commissioner determines
22 necessary to enable the Deputy Commissioner to ef-
23 fectively carry out the responsibilities described in
24 paragraph (2).

25 (c) CHILD ASSISTANCE PAYMENTS.—

1 (1) MONTHLY PAYMENTS.—For every month
2 beginning after December 31, 2025, the Commis-
3 sioner shall pay to each qualified child who has in
4 effect an application approved under subsection (d)
5 a child assistance payment in an amount equal to
6 the child assistance amount for the month (as deter-
7 mined under paragraph (2)).

8 (2) CHILD ASSISTANCE AMOUNT.—

9 (A) IN GENERAL.—For purposes of para-
10 graph (1), the child assistance amount for a
11 month is an amount equal to $\frac{1}{12}$ of the excess
12 of—

13 (i) the applicable annual poverty
14 guideline for a two-person household, over
15 (ii) the applicable annual poverty
16 guideline for a single individual.

17 (B) APPLICABLE ANNUAL POVERTY GUIDE-
18 LINE.—For purposes of subparagraph (A), the
19 applicable annual poverty guideline for a month
20 is—

21 (i) for any month in a calendar year
22 for which the annual poverty guideline for
23 such calendar year has been published in
24 the Federal Register by the Department of
25 Health and Human Services under the au-

1 thority of section 673(2) of the Omnibus
2 Budget Reconciliation Act of 1981 as of
3 the first day of such month, such published
4 guideline; and

5 (ii) for any month in a calendar year
6 for which the annual poverty guideline for
7 such calendar year has not been published
8 as of the first day of such month, the an-
9 nual poverty guideline for the preceding
10 calendar year.

11 (C) RECONCILIATION PAYMENTS.—

12 (i) IN GENERAL.—Upon publication of
13 the annual poverty guideline for any cal-
14 endar year, the Commissioner shall, for
15 each qualified child who received one or
16 more child assistance payments for months
17 in such calendar year that were determined
18 under subparagraph (B)(ii)—

19 (I) recalculate the child assist-
20 ance amount that would have applied
21 for each such month using the pub-
22 lished guideline for such calendar
23 year; and

24 (II) determine the total reconcili-
25 ation amount for such child by sum-

1 ming the difference, if any, between
2 each recalculated amount and the
3 amount actually paid for each such
4 month.

5 (ii) PAYMENT OF RECONCILIATION
6 AMOUNT.—The Commissioner shall include
7 the total reconciliation amount determined
8 under clause (i)(II) in the next child assist-
9 ance payment made to the qualified child
10 after such determination.

11 (3) REPRESENTATIVE PAYEES.—Section 205(j)
12 of the Social Security Act (42 U.S.C. 405(j)) shall
13 apply to the payment of child assistance payments
14 under this section in the same manner as such sec-
15 tion 205(j) applies to the payment of benefits under
16 title II of such Act.

17 (4) PENALTIES.—Section 208 of the Social Se-
18 curity Act (42 U.S.C. 408) shall apply with respect
19 to child assistance payments under this section in
20 the same manner as such section 208 applies with
21 respect to monthly insurance benefits under title II
22 of such Act.

23 (d) APPLICATION.—

24 (1) IN GENERAL.—No child assistance payment
25 shall be made to an individual unless the Commis-

1 sioner has approved an application for such payment
2 in accordance with the requirements of this para-
3 graph.

4 (2) APPLICATION REQUIREMENTS.—An indi-
5 vidual applying for a child assistance payment as (or
6 on behalf of) a qualifying child under this section
7 shall provide the Commissioner with an application
8 in such form and manner as the Commissioner shall
9 require, and such application shall include—

10 (A) the name, date of birth, and social se-
11 curity number or taxpayer identification num-
12 ber of the qualifying child; and

13 (B) such other information as the Commis-
14 sioner deems necessary.

15 (3) SIMULTANEOUS APPLICATION.—The Com-
16 missioner shall treat an application for a social secu-
17 rity account number for a qualifying child as an ap-
18 plication for a child assistance payment under this
19 section, unless the applicant affirmatively indicates
20 on such application an intent to opt out of such
21 child assistance payments.

22 (4) DEEMED APPLICATIONS.—In the case of
23 any qualifying child identified to the Commissioner
24 under the data sharing procedures described in sec-
25 tion 6103(l)(23) of the Internal Revenue Code of

1 1986 (as amended by subsection (e)) who has not
2 otherwise submitted an application for child assist-
3 ance payments under this section, the Commissioner
4 shall treat such qualifying child as having so applied,
5 unless the applicant affirmatively indicates to the
6 Commissioner, under such procedures as the Com-
7 missioner may establish, an intent to opt out of such
8 child assistance payments.

9 (e) IRS DATA SHARING WITH COMMISSIONER OF
10 SOCIAL SECURITY.—Section 6103(l) of the Internal Rev-
11 enue Code of 1986 is amended by adding at the end the
12 following new paragraph:

13 “(23) DISCLOSURE OF RETURN INFORMATION
14 TO SOCIAL SECURITY ADMINISTRATION FOR PUR-
15 POSES OF CHILD ASSISTANCE PAYMENTS.—The Sec-
16 retary shall, upon written request from the Commis-
17 sioner of Social Security, disclose to the Commis-
18 sioner any available taxpayer identity information
19 from the individual master files of the Internal Rev-
20 enue Service that the Commissioner deems relevant
21 to identifying children of taxpayers or children who
22 are taxpayers who qualify for a child assistance pay-
23 ment under section 2(c) of the End Child Poverty
24 Act, including information relating to—

25 “(A) citizenship status of a child,

1 “(B) age of a child, and

2 “(C) country of residence of a child.”.

3 (f) INCOME DISREGARD.—A child assistance pay-
4 ment made under this section shall not be taken into ac-
5 count as income for purposes of the Internal Revenue
6 Code of 1986, and shall not be taken into account as in-
7 come or resources for purposes of determining the eligi-
8 bility of such individual or any other individual for benefits
9 or assistance, or the amount or extent of benefits or assist-
10 ance, under any Federal program or under any State or
11 local program financed in whole or in part with Federal
12 funds.

13 **SEC. 3. TERMINATION OF CHILD TAX CREDIT AND EARNED**
14 **INCOME TAX CREDIT, PRESERVATION OF**
15 **TEXT AND CONTINUATION OF COMPUTA-**
16 **TIONS FOR REFERENCE PURPOSES.**

17 (a) CHILD TAX CREDIT.—Section 24 of the Internal
18 Revenue Code of 1986 is amended by adding at the end
19 the following new subsections:

20 “(l) TERMINATION OF CREDIT.—No credit shall be
21 allowed under this section for taxable years beginning
22 after December 31, 2025.

23 “(m) COMPUTATION OF REFERENCE CREDIT.—

24 “(1) IN GENERAL.—For reference purposes
25 only, for each taxable year beginning after December

1 31, 2025, the Secretary shall compute dollar
2 amounts and tables for the credit that would be de-
3 termined under this section as if subsection (l) had
4 not been enacted.

5 “(2) PUBLICATION.—Not later than December
6 15 of each calendar year, the Secretary shall publish
7 the dollar amounts and tables described in para-
8 graph (1) for the succeeding taxable year.

9 “(3) REFERENCES.—For purposes of any Fed-
10 eral, State, or local law that refers to ‘the credit al-
11 lowed under section 24’, the amount determined
12 pursuant to paragraph (1) shall be treated as the
13 credit so allowed.”.

14 (b) EARNED INCOME TAX CREDIT.—Section 32 of
15 such Code is amended by adding at the end the following
16 new subsections:

17 “(o) TERMINATION OF CREDIT.—No credit shall be
18 allowed under this section for taxable years beginning
19 after December 31, 2025.

20 “(p) COMPUTATION OF REFERENCE CREDIT.—Rules
21 similar to the rules of section 24(m) shall apply.”.

22 (c) EFFECTIVE DATE.—The amendments made by
23 this section shall apply to taxable years beginning after
24 December 31, 2025.

1 **SEC. 4. REFUNDABLE TAX CREDIT FOR ADULT DEPEND-**
2 **ENTS.**

3 (a) IN GENERAL.—Subpart C of part IV of sub-
4 chapter A of chapter 1 of the Internal Revenue Code of
5 1986 is amended by inserting before section 33 the fol-
6 lowing new section:

7 **“SEC. 32A. ADULT DEPENDENT CREDIT.**

8 “(a) ALLOWANCE OF CREDIT.—In the case of an eli-
9 gible individual, there shall be allowed as a credit against
10 the tax imposed by this subtitle for the taxable year an
11 amount equal to \$700 for each qualifying dependent of
12 the taxpayer.

13 “(b) ELIGIBLE INDIVIDUAL.—The term ‘eligible indi-
14 vidual’ means any individual if—

15 “(1) such individual is not a dependent for
16 whom a deduction is allowable under section 151 to
17 another taxpayer for any taxable year beginning in
18 the same calendar year as such taxable year, and

19 “(2) such individual is not a nonresident alien
20 during such taxable year.

21 “(c) QUALIFYING DEPENDENT.—The term ‘quali-
22 fying dependent’ means a dependent (as defined in section
23 152) who is over the age of 18.

24 “(d) IDENTIFICATION NUMBER REQUIREMENT.—A
25 qualifying dependent shall not be taken into account under
26 subsection (a) unless the taxpayer includes the name, age,

1 and TIN of the qualifying dependent on the return of tax
2 for the taxable year.

3 “(e) INFLATION ADJUSTMENT.—

4 “(1) IN GENERAL.—In the case of any taxable
5 year beginning after 2025, the dollar amount in sub-
6 section (a) shall be increased by an amount equal
7 to—

8 “(A) such dollar amount, multiplied by

9 “(B) the cost-of-living adjustment deter-
10 mined under section 1(f)(3) for the calendar
11 year in which the taxable year begins, deter-
12 mined by substituting ‘calendar year 2024’ for
13 ‘calendar year 2016’ in subparagraph (A)(ii)
14 thereof.

15 “(2) ROUNDING.—If any amount as adjusted
16 under paragraph (1) is not a multiple of \$0.01, such
17 amount shall be rounded to the next lowest multiple
18 of \$0.01.”.

19 (b) CONFORMING AMENDMENT.—The table of sec-
20 tions for subpart C of part IV of subchapter A of chapter
21 1 of the Internal Revenue Code of 1986 is amended by
22 inserting after the item relating to section 32 the following
23 new item:

“Sec. 32A. Adult dependent credit.”

1 (c) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to taxable years beginning after
3 December 31, 2025.

4 **SEC. 5. REFUNDABLE TAX CREDIT FOR ADULTS AND FAMI-**
5 **LIES.**

6 (a) IN GENERAL.—Subpart C of part IV of sub-
7 chapter A of chapter 1 of the Internal Revenue Code of
8 1986, as amended by section 4, is amended by inserting
9 after section 32A the following new section:

10 **“SEC. 32B. CREDIT FOR ADULTS AND FAMILIES.**

11 “(a) ALLOWANCE OF CREDIT.—In the case of an eli-
12 gible individual, there shall be allowed as a credit against
13 the tax imposed by this subtitle for the taxable year \$700
14 (\$1400 in the case of a joint return).

15 “(b) LIMITATION BASED ON ADJUSTED GROSS IN-
16 COME.—The amount of the credit allowed by subsection
17 (a) shall be reduced by 5 percent of so much of the tax-
18 payer’s adjusted gross income as exceeds—

19 “(1) \$40,000 in the case of a joint return, and

20 “(2) \$20,000 in any other case.

21 “(c) ELIGIBLE INDIVIDUAL.—The term ‘eligible indi-
22 vidual’ means any individual if—

23 “(1) such individual (or, if the individual is
24 married, either the individual or the individual’s

1 spouse) has attained age 19 but not attained age 65
2 before the close of the taxable year,

3 “(2) such individual is not a dependent for
4 whom a deduction is allowable under section 151 to
5 another taxpayer for any taxable year beginning in
6 the same calendar year as such taxable year, and

7 “(3) such individual is not a nonresident alien
8 during such taxable year.

9 “(d) IDENTIFICATION NUMBER REQUIREMENT.—No
10 credit shall be allowed under this section to an eligible in-
11 dividual who does not include on the return of tax for the
12 taxable year—

13 “(1) such individual’s taxpayer identification
14 number, and

15 “(2) if the individual is married (within the
16 meaning of section 7703), the taxpayer identification
17 number of such individual’s spouse.

18 “(e) INFLATION ADJUSTMENT.—

19 “(1) IN GENERAL.—In the case of any taxable
20 year beginning after 2025, the dollar amounts in
21 subsections (a) and (b) shall be increased by an
22 amount equal to—

23 “(A) such dollar amount, multiplied by

24 “(B) the cost-of-living adjustment deter-
25 mined under section 1(f)(3) for the calendar

1 year in which the taxable year begins, deter-
2 mined by substituting ‘calendar year 2024’ for
3 ‘calendar year 2016’ in subparagraph (A)(ii)
4 thereof.

5 “(2) ROUNDING.—If any amount as adjusted
6 under paragraph (1) is not a multiple of \$0.01, such
7 amount shall be rounded to the next lowest multiple
8 of \$0.01.”.

9 (b) CONFORMING AMENDMENT.—The table of sec-
10 tions for subpart C of part IV of subchapter A of chapter
11 1 of the Internal Revenue Code of 1986, as amended by
12 section 4, is amended by inserting after the item relating
13 to section 32A the following new item:

 “Sec. 32B. Credit for adults and families.”.

14 (c) EFFECTIVE DATE.—The amendments made by
15 this section shall apply to taxable years beginning after
16 December 31, 2025.