

**AMENDMENT TO THE AMENDMENT IN THE
NATURE OF A SUBSTITUTE TO H.R. 3300
OFFERED BY MR. NEAL OF MASSACHUSETTS**

At the end of title II, add the following new section:

1 **SEC. 203. INCREASED CHILD TAX CREDIT FOR CHILDREN**

2 **WHO HAVE NOT ATTAINED AGE 4.**

3 (a) IN GENERAL.—Section 24(h)(2) is amended to
4 read to as follows:

5 “(2) CREDIT AMOUNT.—

6 “(A) IN GENERAL.—Except as provided in
7 subparagraph (B), subsection (a) shall be ap-
8 plied by substituting ‘\$2,000’ for ‘\$1,000’.

9 “(B) TAXABLE YEARS BEGINNING IN 2019
10 AND 2020.—In the case of any taxable year be-
11 ginning in 2019 or 2020, subsection (a) shall be
12 applied by substituting ‘\$2,000 (\$3,000 in the
13 case of a qualifying child who has not attained
14 age 4 as of the close of the calendar year in
15 which the taxable year of the taxpayer begins)’
16 for ‘\$1,000’.”.

1 (b) EFFECTIVE DATE.—The amendment made by
 2 this section shall apply to taxable years beginning after
 3 December 31, 2018.



At the end of title II, add the following new section:

1 SEC. 202. INCREASED CHILD TAX CREDIT FOR CHILDREN

2 WHO HAVE NOT ATTAINED AGE 4

3 (a) IN GENERAL.—Section 24(f)(2) is amended to

4 read as follows:

5 “(2) CREDIT AMOUNT.—

6 (A) IN GENERAL.—Except as provided in

7 subparagraph (B), subsection (a) shall be ap-

8 plied by substituting “\$2,000” for “\$1,000”.

9 (B) TAXABLE YEARS BEGINNING IN 2019

10 AND 2020.—In the case of any taxable year be-

11 ginning in 2019 or 2020, subsection (a) shall be

12 applied by substituting “\$2,000 (\$3,000 in the

13 case of a qualifying child who has not attained

14 age 4 as of the close of the calendar year in

15 which the taxable year of the taxpayer begins)”

16 for “\$1,000”.

- Committee on Ways and Means -
ESTIMATED REVENUE EFFECTS OF A CHILD TAX PROPOSAL
 - OPTION 4 -

Fiscal Years 2020 - 2029

[Millions of Dollars]

Provision	Effective	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2019-24	2019-29
Increase child tax credit to \$3,000 for children younger than 4 years old (sunset 12/31/20) [1]	tyba 12/31/18	---	18,575	10,978	---	---	---	---	---	---	---	---	29,553	29,553

Joint Committee on Taxation

NOTE: Details may not add to totals due to rounding.

Legend for "Effective" column: tyba = taxable years beginning after

[1] Estimate contains the following outlay effects:

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2019-24</u>	<u>2019-29</u>
	---	9,686	9,974	---	---	---	---	---	---	---	---	19,660	19,660