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(Original Signature of Member)

118TH CONGRESS
2D SESSION

H. R. _____

To amend the Internal Revenue Code of 1986 to modify the social security number requirements for claiming the child tax credit and earned income tax credit.

IN THE HOUSE OF REPRESENTATIVES

Mr. HIGGINS of Louisiana introduced the following bill; which was referred to the Committee on _____

A BILL

To amend the Internal Revenue Code of 1986 to modify the social security number requirements for claiming the child tax credit and earned income 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 “Safeguarding Amer-
5 ican Workers’ Benefits Act”.

1 **SEC. 2. MODIFICATION OF SOCIAL SECURITY NUMBER RE-**
2 **QUIREMENTS FOR CLAIMING THE CHILD TAX**
3 **CREDIT AND EARNED INCOME TAX CREDIT.**

4 (a) CHILD TAX CREDIT.—

5 (1) IN GENERAL.—Section 24(e) of the Internal
6 Revenue Code of 1986 is amended to read as fol-
7 lows:

8 “(e) SOCIAL SECURITY NUMBER REQUIREMENTS.—

9 “(1) IN GENERAL.—No credit shall be allowed
10 under this section to a taxpayer with respect to any
11 qualifying child unless the taxpayer includes the so-
12 cial security number of the taxpayer (in the case of
13 a joint return, of both spouses) and of such child on
14 the return of tax for the taxable year.

15 “(2) SOCIAL SECURITY NUMBER DEFINED.—

16 For purposes of this subsection, the term ‘social se-
17 curity number’ means a social security number
18 issued to an individual by the Social Security Ad-
19 ministration, but only if the social security number
20 is issued—

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

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

1 (2) APPLICATION TO TAXABLE YEARS BEGIN-
2 NING IN 2025.—Section 24(h) of such Code is
3 amended—

4 (A) by striking subparagraph (C) of para-
5 graph (4), and

6 (B) by striking paragraph (7).

7 (3) CONFORMING AMENDMENT.—Section
8 6213(g)(2)(I) of such Code is amended by striking
9 “TIN” and inserting “social security number (as de-
10 fined in section 24(e)(2))”.

11 (b) EARNED INCOME TAX CREDIT.—

12 (1) IN GENERAL.—Section 32(m) of such Code
13 is amended by striking “a social security number
14 issued to an individual by the Social Security Ad-
15 ministration (other than a social security number
16 issued pursuant to clause (II) (or that portion of
17 clause (III) that relates to clause (II)) of section
18 205(c)(2)(B)(i) of the Social Security Act) on or be-
19 fore the due date for filing the return for the taxable
20 year” and inserting “a social security number (as
21 defined in section 24(e)(2))”.

22 (2) CONFORMING AMENDMENT.—Section
23 6213(g)(2)(F) of such Code is amended by striking
24 “taxpayer identification number” and inserting “so-

1 cial security number (as defined in section
2 24(e)(2))”.

3 (c) EFFECTIVE DATE.—The amendments made by
4 this section shall apply to taxable years beginning after
5 December 31, 2024.