

# [***Bipartisan tax bill that expands child tax credit runs into GOP resistance in the Senate***](https://advance.lexis.com/api/document?collection=news&id=urn:contentItem:6B7H-6TX1-JBSS-S012-00000-00&context=1516831)

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**Body**

A sweeping tax bill that [*passed the House in an overwhelmingly bipartisan vote on Wednesday*](https://www.cnn.com/2024/01/31/politics/house-vote-tax-bill-child-tax-credit/index.html) is swiftly running into obstacles in the Senate, throwing into uncertainty the fate of a major piece of legislation that would expand the child tax credit and restore key business tax benefits.

A number of Republican senators are raising issues with the legislation over policy and process, criticizing provisions in the bill and pushing for it to go through committee, rather than be taken up directly on the Senate floor. That process could delay a bill that will already be tough to pass in an election year.

North Carolina Republican Sen. Thom Tillis, an outspoken critic of the tax bill, said the overwhelming vote in the House doesn't change his view that the bill needs to be amended.

"I'm not sure what we really got out of it," Tillis said. "Now, if you want to talk about all the tax provisions that are set to expire next year and bring that forward and find a legitimate pay-for for the child tax credit, then count me in. I just don't think - I don't think that this is a package that we should be pounding the table for."

As the race for control of Congress and the White House ramps up, partisan ***politics*** loom even larger over policy debates and could further complicate efforts to get the tax bill across the finish line in the Senate.

Tillis acknowledged that the bill could help President Joe Biden in an election year because of the expansion of the child tax credit, although he didn't argue that the GOP shouldn't agree to it because of that.

"I can see that argument. I can see where past administrations have tried to get checks going in to mailboxes at the right time, in an election year, that seems to be something that's not necessarily reserved for one party or the other," Tillis said. "I'm more concerned with just the fundamentals of the program and being honest with the American people about how we're paying our bills."

The bill, which would expand the child tax credit with the largest benefit going to lower-income families, sailed through the House on a vote of 357 to 70 in a rare moment of bipartisanship.

It was approved under a fast-track process known as suspension of the rules, which requires a two-thirds majority to succeed. The bill also includes business tax breaks for research and development, something that has been a priority for both parties over the last several years.

In the Senate, a number of Republicans now want to see the bill go through the committee process, and some have signaled that their position on the legislation could depend on how that plays out.

Some of the GOP concerns with the bill hinge on wanting to strengthen work requirements for the child tax credit.

Sen. Marco Rubio, a Republican who has supported the child tax credit in the past, said that he has reservations about the bill.

"It has to be tied to a work requirement, to a tax liability on your payroll and this bill doesn't do that. I understand that is something they had to negotiate with Democrats to get the bill passed, but I have a big concern about that. I think it undermines the purpose of the child tax credit."

Others want to find a different way to pay for the expanded tax break, arguing the way the provision is financed isn't sufficient.

"I just don't like a new entitlement that's not paid for," Sen. Mitt Romney, a Republican from Utah said.

If the bill is amended by the Senate, any changes would have to be agreed to by both chambers before it could be sent to Biden's desk, a dynamic that could jeopardize support for the measure depending on any potential changes.

"I'm going to oppose it until it goes through the Finance Committee," said Texas GOP Sen. John Cornyn when asked if he thinks the bill will have enough Republican support to pass through the chamber.

When asked if she will support the bill, Republican Sen. Lisa Murkowski of Alaska said, "I don't know. We're going to have the committee process, right?"

Others said they were still looking at the legislation.

"We're gonna have to review it over here. We'll have a whole discussion," Sen. Joni Ernst, a Republican from Iowa, said.

Senate Finance Chairman Ron Wyden, an OregonDemocrat, emphasized that he wants to see the bill pass as quickly as possible.

"I'm going to do everything I can to get this done quickly and get a presidential signature on it," Wyden said.

"There are a lot of reasons for talking to your colleagues and getting this done quickly. We have families that are walking an economic tightrope trying to balance their food bill against their fuel bill. We've got a lot of small businesses that are trying to compete with China," he said.

The Senate is also facing a jam-packed agenda, which could make it challenging to find time to process the bill on the floor.

Two government funding deadlines are fast approaching in March and Senate leaders have been focused on trying to pass a border deal in the hope of unlocking aid to Ukraine and Israel - a legislative effort that has also gotten majorly bogged down in partisan disputes. On top of that, the Senate may soon have to deal with the aftermath of a House vote to impeach Department of Homeland Security Secretary Alejandro Mayorkas, which could take up even more floor time.

The tax deal would provide a larger credit in the first year to the low-income families of roughly 16 million children, or more than 80% of those who currently don't receive the full credit because their families earn too little, according to the [*left-leaning Center on Budget and Policy Priorities*](https://www.cbpp.org/research/federal-tax/about-16-million-children-in-low-income-families-would-gain-in-first-year-of). The package would lift at least half a million children out of poverty and improve the financial situation of about 5 million more children who would remain below the poverty line, once the proposal is fully in effect in 2025, according to the center.

The deal also temporarily restores several business tax benefits that recently ended or have begun to phase out. The benefits were originally part of the Republicans' 2017 Tax Cuts and Jobs Act.

The agreement would once again allow businesses to immediately deduct the cost of their US-based research and experimentation investments instead of over five years, as well as restore their ability to immediately deduct 100% of their investment in machinery and equipment. And it would relax the tightened limits on the deductibility of interest expenses, which mainly affects companies that have a lot of debt. These three provisions would run through 2025.

CNN's Morgan Rimmer and Tami Luhby contributed to this report.

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