

117TH CONGRESS  
1ST SESSION

# H. R. 106

To amend the Internal Revenue Code of 1986 to provide equitable treatment for residents of Puerto Rico with respect to the refundable portion of the child tax credit and to provide the same treatment to families in Puerto Rico with one child or two children that is currently provided to island families with three or more children.

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## IN THE HOUSE OF REPRESENTATIVES

JANUARY 4, 2021

Miss GONZÁLEZ-COLÓN (for herself and Mr. SOTO) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to provide equitable treatment for residents of Puerto Rico with respect to the refundable portion of the child tax credit and to provide the same treatment to families in Puerto Rico with one child or two children that is currently provided to island families with three or more children.

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 “Child Tax Credit Eq-  
5       uity for Puerto Rico Act”.

1 **SEC. 2. EQUITABLE TREATMENT FOR RESIDENTS OF PUER-**  
 2 **TO RICO WITH RESPECT TO THE REFUND-**  
 3 **ABLE PORTION OF THE CHILD TAX CREDIT.**

4 (a) IN GENERAL.—Section 24(d)(1) of the Internal  
 5 Revenue Code of 1986 is amended by inserting “or section  
 6 933” after “section 112”.

7 (b) EFFECTIVE DATE.—The amendment made by  
 8 subsection (a) shall apply to taxable years beginning after  
 9 December 31, 2020.

10 **SEC. 3. SAME TREATMENT OF FAMILIES IN PUERTO RICO**  
 11 **WITH ONE CHILD OR TWO CHILDREN THAT IS**  
 12 **CURRENTLY PROVIDED TO ISLAND FAMILIES**  
 13 **WITH THREE OR MORE CHILDREN.**

14 (a) IN GENERAL.—Section 24(d)(1) of the Internal  
 15 Revenue Code of 1986 is amended by adding at the end  
 16 the following: “In the case of an individual who is a bona  
 17 fide resident of Puerto Rico during the entire taxable year,  
 18 subparagraph (B)(ii) shall be applied by substituting ‘1  
 19 or more qualifying children’ for ‘3 or more qualifying chil-  
 20 dren’.”.

21 (b) EFFECTIVE DATE.—The amendment made by  
 22 subsection (a) shall apply to taxable years beginning after  
 23 December 31, 2020.

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