

117TH CONGRESS
2D SESSION

H. R. 6598

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

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 3, 2022

Ms. TLAIB (for herself and Mr. JONES) introduced the following bill; which
was referred to the Committee on Ways and Means

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 be responsible for—

4 (A) hiring personnel and making employ-
5 ment decisions with regard to such personnel;

6 (B) issuing such regulations as may be
7 necessary to carry out the purposes of this sec-
8 tion;

9 (C) entering into cooperative agreements
10 with other agencies and departments to ensure
11 the efficiency of the administration of the pro-
12 gram;

13 (D) determining eligibility for child assist-
14 ance payments under subsection (c);

15 (E) making timely child assistance pay-
16 ments to qualified children in accordance with
17 this section;

18 (F) establishing and maintaining a system
19 of records relating to the administration of this
20 section;

21 (G) preventing fraud and abuse relating to
22 child assistance payments;

23 (H) providing information on request re-
24 garding eligibility requirements, the application

1 process, payment amounts, and limitations on
2 payments; and

3 (I) tailoring culturally and linguistically
4 competent education and outreach toward in-
5 creasing utilization rates of payments under
6 this section.

7 (3) AVAILABILITY OF DATA.—The Commis-
8 sioner shall make available to the Deputy Commis-
9 sioner such data as the Commissioner determines
10 necessary to enable the Deputy Commissioner to ef-
11 fectively carry out the responsibilities described in
12 paragraph (2).

13 (c) CHILD ASSISTANCE PAYMENTS.—

14 (1) IN GENERAL.—For every month beginning
15 after the date of enactment of this Act, the Commis-
16 sioner shall pay to each qualified child who has in
17 effect an application approved under subsection (d)
18 a child assistance payment in an amount equal to
19 the child assistance amount for the month (as deter-
20 mined under paragraph (2)).

21 (2) CHILD ASSISTANCE AMOUNT.—For pur-
22 poses of paragraph (1), the child assistance amount
23 for a month shall be an amount equal to $\frac{1}{12}$ of the
24 excess of—

1 (A) the annual poverty guideline for the
2 calendar year preceding the calendar year in
3 which such month occurs (as updated annually
4 in the Federal Register by the Department of
5 Health and Human Services under the author-
6 ity of section 673(2) of the Omnibus Budget
7 Reconciliation Act of 1981) as applicable to a
8 two-person household, over

9 (B) the annual poverty guideline for such
10 preceding calendar year applicable to a single
11 individual.

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

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

24 (d) APPLICATION.—

1 (1) IN GENERAL.—No child assistance payment
2 shall be made to an individual unless the Commis-
3 sioner has approved an application for such payment
4 in accordance with the requirements of this para-
5 graph.

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

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

15 (B) such other information as the Commis-
16 sioner deems necessary.

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

24 (4) DEEMED APPLICATIONS.—In the case of
25 any qualifying child identified to the Commissioner

1 under the data sharing procedures described in sec-
2 tion 6103(l)(23) of the Internal Revenue Code of
3 1986 (as amended by subsection (e)) who has not
4 otherwise submitted an application for child assist-
5 ance payments under this section, the Commissioner
6 shall treat such qualifying child as having so applied,
7 unless the applicant affirmatively indicates to the
8 Commissioner, under such procedures as the Com-
9 missioner may establish, an intent to opt out of such
10 child assistance payments.

11 (5) TERM OF APPLICATION.—The Commis-
12 sioner may provide that an approval of an individ-
13 ual's application for a child assistance payment
14 under this subsection shall expire after a specified
15 number of months, after which the individual shall
16 not be eligible for a child assistance payment until
17 a new application is approved under this subsection.

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

22 “(23) DISCLOSURE OF RETURN INFORMATION
23 TO SOCIAL SECURITY ADMINISTRATION FOR PUR-
24 POSES OF CHILD ASSISTANCE PAYMENTS.—The Sec-
25 retary shall, upon written request from the Commis-

1 sioner of Social Security, disclose to the Commis-
2 sioner any available taxpayer identity information
3 from the individual master files of the Internal Rev-
4 enue Service that the Commissioner deems relevant
5 to identifying children of taxpayers or children who
6 are taxpayers who qualify for a child assistance pay-
7 ment under section 2(c) of the End Child Poverty
8 Act, including information relating to—

9 “(A) citizenship status of a child,
10 “(B) age of a child, and
11 “(C) country of residence of a child.”.

12 (f) INCOME DISREGARD.—A child assistance pay-
13 ment made under this section shall not be taken into ac-
14 count as income and shall not be taken into account as
15 resources for purposes of determining the eligibility of
16 such individual or any other individual for benefits or as-
17 sistance, or the amount or extent of benefits or assistance,
18 under any Federal program or under any State or local
19 program financed in whole or in part with Federal funds.

20 (g) APPROPRIATION.—There are appropriated to the
21 Commissioner for fiscal year 2022 and each subsequent
22 fiscal year such sums as are necessary to carry out this
23 section.

1 **SEC. 3. REPEAL OF CHILD TAX CREDIT AND EARNED IN-**
2 **COME TAX CREDIT.**

3 (a) CHILD TAX CREDIT.—Section 24 of the Internal
4 Revenue Code of 1986 is hereby repealed.

5 (b) EARNED INCOME TAX CREDIT.—Section 32 of
6 such Code is hereby repealed.

7 (c) CONFORMING AMENDMENTS.—

8 (1) The table of sections for subpart A of part
9 IV of subchapter A of chapter 1 of subtitle A of
10 such Code is amended by striking the item relating
11 to section 24.

12 (2) The table of sections for subpart C of such
13 part is amended by striking the item relating to sec-
14 tion 32.

15 (3) Section 45R(f)(3)(B) of the Internal Rev-
16 enue Code of 1986 is amended by inserting “(as in
17 effect on the day before the date of enactment of the
18 Universal Child Assistance Act of 2018)” after “sec-
19 tion 24(d)(2)(C)”.

20 (4) Section 25A(g)(2)(B) of such Code is
21 amended by striking “, 32”.

22 (5) Section 86(f) of such Code is amended by
23 striking paragraph (2).

24 (6) Section 129(e)(2) of such Code is amended
25 to read as follows:

26 “(2) EARNED INCOME.—

1 “(A) The term ‘earned income’—

2 “(i) means—

3 “(I) wages, salaries, tips, and
4 other employee compensation, but
5 only if such amounts are includible in
6 gross income for the taxable year,
7 plus

8 “(II) the amount of the tax-
9 payer’s net earnings from self-employ-
10 ment for the taxable year (within the
11 meaning of section 1402(a)), but such
12 net earnings shall be determined with
13 regard to the deduction allowed to the
14 taxpayer by section 164(f), and

15 “(ii) does not include any amounts
16 paid or incurred by an employer for de-
17 pendent care assistance to an employee.

18 “(B) For purposes of subparagraph (A)—

19 “(i) the earned income of an indi-
20 vidual shall be computed without regard to
21 any community property laws,

22 “(ii) no amount received as a pension
23 or annuity shall be taken into account,

24 “(iii) no amount to which section
25 871(a) applies (relating to income of non-

1 resident alien individuals not connected
2 with United States business) shall be taken
3 into account,

4 “(iv) no amount received for services
5 provided by an individual while the indi-
6 vidual is an inmate at a penal institution
7 shall be taken into account,

8 “(v) no amount described in subpara-
9 graph (A) received for service performed in
10 work activities as defined in paragraph (4)
11 or (7) of section 407(d) of the Social Secu-
12 rity Act to which the taxpayer is assigned
13 under any State program under part A of
14 title IV of such Act shall be taken into ac-
15 count, but only to the extent such amount
16 is subsidized under such State program,
17 and

18 “(vi) a taxpayer may elect to treat
19 amounts excluded from gross income by
20 reason of section 112 as earned income.”.

21 (7) Section 135(d)(1)(B) of such Code is
22 amended by striking “32,”.

23 (8) Section 152(f)(6)(B) of such Code is
24 amended—

1 (A) in clause (iii), by striking “, and” and
2 inserting a period,

3 (B) by striking clauses (ii) and (iv), and

4 (C) by redesignating clause (iii) as clause
5 (ii).

6 (9) Section 501 of such Code is amended—

7 (A) in subsection (c)(26), by striking “(as
8 defined in section 24(c))” and inserting “(as de-
9 fined in subsection (g))”, and

10 (B) by amending subsection (g) to read as
11 follows:

12 “(g) DEFINITIONS.—

13 “(1) AGRICULTURAL.—For purposes of sub-
14 section (c)(5), the term ‘agricultural’ includes the
15 art or science of cultivating land, harvesting crops or
16 aquatic resources, or raising livestock.

17 “(2) QUALIFYING CHILD.—

18 “(A) IN GENERAL.—For purposes of sub-
19 section (c)(26), the term ‘qualifying child’
20 means a qualifying child of the taxpayer (as de-
21 fined in section 152(c)) who has not attained
22 age 17.

23 “(B) EXCEPTION FOR CERTAIN NONCITI-
24 ZENS.—The term ‘qualifying child’ shall not in-
25 clude any individual who would not be a de-

1 pendent if subparagraph (A) of section
2 152(b)(3) were applied without regard to all
3 that follows ‘resident of the United States’.”.

4 (10) Section 995(f)(2)(C) of such Code is
5 amended by striking “32,”.

6 (11) Section 3402(f)(1) of such Code is amend-
7 ed by striking subparagraph (C) and by redesignig-
8 nating subparagraphs (D) through (F) as subpara-
9 graphs (C) through (E), respectively.

10 (12) Section 4293 of such Code is amended by
11 striking “chapter 32 (other than the taxes imposed
12 by sections 4064 and 4121)”.

13 (13) Section 6211(b)(4)(A) of such Code is
14 amended by striking “24(d),” and “32,”.

15 (14) Section 6213(g)(2) of such Code is amend-
16 ed—

17 (A) in subparagraph (L), by striking “, 24,
18 32,”,

19 (B) by striking subparagraphs (F), (G),
20 (I), (K), (M), and (P) and by redesignating
21 subparagraphs (H), (J), (L), (N), (O), and (Q)
22 as subparagraphs (F), (G), (H), (I), (J), and
23 (K), respectively, and

24 (C) by adding “and” at the end of sub-
25 paragraph (J).

1 (15) Section 6402 of such code is amended by
2 striking subsection (m) and by redesignating sub-
3 section (n) as subsection (m).

4 (16) Section 6695(g)(2) of such Code is amend-
5 ed by striking “24,” and “ or 32,”.

6 (17) Section 1613(a) of the Social Security Act
7 (42 U.S.C. 1382b(a)) is amended by striking para-
8 graph (11).

9 (d) EFFECTIVE DATE.—The amendments made by
10 this section shall apply to taxable years beginning after
11 December 31, 2021.

12 **SEC. 4. REFUNDABLE TAX CREDIT FOR ADULT DEPEND-**
13 **ENTS.**

14 (a) IN GENERAL.—Subpart C of part IV of sub-
15 chapter A of chapter 1 of the Internal Revenue Code of
16 1986 is amended by inserting before section 33 the fol-
17 lowing new section:

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

19 “(a) ALLOWANCE OF CREDIT.—In the case of an eli-
20 gible individual, there shall be allowed as a credit against
21 the tax imposed by this subtitle for the taxable year an
22 amount equal to \$600 for each qualifying dependent of
23 the taxpayer.

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

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

5 “(2) such individual is not a nonresident alien
6 during such taxable year.

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

10 “(d) IDENTIFICATION NUMBER REQUIREMENT.—A
11 qualifying dependent shall not be taken into account under
12 subsection (a) unless the taxpayer includes the name, age,
13 and TIN of the qualifying child on the return of tax for
14 the taxable year.

15 “(e) INFLATION ADJUSTMENT.—

16 “(1) IN GENERAL.—In the case of any taxable
17 year beginning after 2022, the dollar amount in sub-
18 section (a) shall be increased by an amount equal
19 to—

20 “(A) such dollar amount, multiplied by

21 “(B) the cost-of-living adjustment deter-
22 mined under section 1(f)(3) for the calendar
23 year in which the taxable year begins, deter-
24 mined by substituting ‘calendar year 2021’ for

1 ‘calendar year 2016’ in subparagraph (A)(ii)
2 thereof.

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

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

 “Sec. 32A. Adult dependent credit.”

12 (c) EFFECTIVE DATE.—The amendment made by
13 this section shall apply to taxable years beginning after
14 December 31, 2021.

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

17 (a) IN GENERAL.—Subpart C of part IV of sub-
18 chapter A of chapter 1 of the Internal Revenue Code of
19 1986, as amended by section 4, is amended by inserting
20 after section 32A the following new section:

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

22 “(a) ALLOWANCE OF CREDIT.—In the case of an eli-
23 gible individual, there shall be allowed as a credit against
24 the tax imposed by this subtitle for the taxable year \$600
25 (\$1200 in the case of a joint return).

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

5 “(1) \$40,000 in the case of a joint return, and

6 “(2) \$20,000 in any other case.

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

9 “(1) such individual (or, if the individual is
10 married, either the individual or the individual’s
11 spouse) has attained age 19 but not attained age 65
12 before the close of the taxable year,

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

17 “(3) such individual is not a nonresident alien
18 during such taxable year.

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

23 “(1) such individual’s taxpayer identification
24 number, and

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

4 “(e) INFLATION ADJUSTMENT.—

5 “(1) IN GENERAL.—In the case of any taxable
6 year beginning after 2021, the dollar amounts in
7 subsections (a) and (b) shall be increased by an
8 amount equal to—

9 “(A) such dollar amount, multiplied by

10 “(B) the cost-of-living adjustment deter-
11 mined under section 1(f)(3) for the calendar
12 year in which the taxable year begins, deter-
13 mined by substituting ‘calendar year 2020’ for
14 ‘calendar year 2016’ in subparagraph (A)(ii)
15 thereof.

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

20 (b) CONFORMING AMENDMENT.—The table of sec-
21 tions for subpart C of part IV of subchapter A of chapter
22 1 of the Internal Revenue Code of 1986, as amended by
23 section 4, is amended by inserting after the item relating
24 to section 32A the following new item:

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

1 (c) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to taxable years beginning after
3 December 31, 2021.

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