

116TH CONGRESS  
1ST SESSION

**S.** \_\_\_\_\_

To amend the Internal Revenue Code of 1986 to provide a child tax credit for pregnant moms with respect to their unborn children.

---

IN THE SENATE OF THE UNITED STATES

Mr. DAINES introduced the following bill; which was read twice and referred to the Committee on \_\_\_\_\_

---

**A BILL**

To amend the Internal Revenue Code of 1986 to provide a child tax credit for pregnant moms with respect to their unborn 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 for  
5 Pregnant Moms Act of 2019”.

6 **SEC. 2. CHILD TAX CREDIT ALLOWED WITH RESPECT TO**  
7 **UNBORN CHILDREN.**

8 (a) IN GENERAL.—Subsection (c) of section 24 of the  
9 Internal Revenue Code of 1986 is amended by adding at  
10 the end the following new paragraph:

1           “(3) CREDIT ALLOWED WITH RESPECT TO UN-  
2 BORN CHILDREN.—

3           “(A) IN GENERAL.—The term ‘qualifying  
4 child’ includes an unborn child of an eligible  
5 taxpayer for the taxable year immediately pre-  
6 ceding the year in which such child is born, if  
7 such child is born alive on or before the due  
8 date for the return of tax for such taxable year.

9           “(B) DOUBLE CREDIT ALLOWED IN CER-  
10 TAIN CASES.—

11           “(i) IN GENERAL.—In the case of a  
12 qualifying child of an eligible taxpayer who  
13 is not taken into account under subpara-  
14 graph (A) (including by reason of sub-  
15 section (h)(7) or any other provision of  
16 this section) for the taxable year imme-  
17 diately preceding the year in which such  
18 child is born alive—

19           “(I) the amount of the credit de-  
20 termined under subsection (a), and

21           “(II) the amount determined  
22 under subsection (d)(1),

23 shall each be increased by 100 percent  
24 with respect to such child for the taxable  
25 year in which the child is born.

1                   “(ii) SPECIAL RULE FOR SPLITTING  
2                   OF DOUBLE CREDIT.—In the case of a  
3                   child otherwise described in clause (i) who  
4                   (but for this clause) would not be treated  
5                   as a qualifying child of the eligible tax-  
6                   payer for the taxable year in which such  
7                   child is born by reason of paragraph  
8                   (1)(B) or (4) of section 152(c)—

9                   “(I) such child shall be treated as  
10                  a qualifying child for purposes of this  
11                  section for such taxable year of—

12                  “(aa) the eligible taxpayer,  
13                  and

14                  “(bb) any other taxpayer  
15                  with respect to whom such child  
16                  would, without regard to this  
17                  clause, be treated as a qualifying  
18                  child, and

19                  “(II) clause (i) shall not apply  
20                  with respect to such child.

21                  “(C) DEFINITIONS.—For purposes of this  
22                  paragraph—

23                  “(i) UNBORN CHILD.—The term ‘un-  
24                  born child’ means a member of the species

1 homo sapiens, at any stage of development,  
2 who is carried in the womb.

3 “(ii) ELIGIBLE TAXPAYER.—

4 “(I) IN GENERAL.—The term ‘el-  
5 igitible taxpayer’ means, with respect to  
6 an unborn child taken into account  
7 under subparagraph (A) or a quali-  
8 fying child taken into account under  
9 subparagraph (B)—

10 “(aa) the woman who car-  
11 ries or carried such child in the  
12 womb and, except in the case of  
13 embryo adoption, is the biological  
14 mother of such child, and

15 “(bb) if filing a joint return,  
16 the husband of such woman.

17 “(II) EMBRYO ADOPTION.—For  
18 purposes of subclause (I), the term  
19 ‘embryo adoption’ means the lawful  
20 transfer of an unborn child at the em-  
21 bryonic stage of development into the  
22 womb of a woman who—

23 “(aa) is not the biological  
24 mother of such child, and

1                                   “(bb) intends to bear and to  
2                                   be the permanent mother of such  
3                                   child.

4                                   “(iii) BORN ALIVE.—The term ‘born  
5                                   alive’ has the meaning given such term by  
6                                   section 8(b) of title 1, United States  
7                                   Code.”.

8           (b) EFFECTIVE DATE.—The amendment made by  
9 this section shall apply to taxable years beginning after  
10 the date of the enactment of this Act.