

114TH CONGRESS  
2D SESSION

# H. R. 4846

To amend the Internal Revenue Code of 1986 to increase the child tax credit.

---

## IN THE HOUSE OF REPRESENTATIVES

MARCH 23, 2016

Mrs. COMSTOCK (for herself, Mr. ALLEN, Mr. CICILLINE, Mr. SCHWEIKERT, Ms. ROS-LEHTINEN, and Mr. RODNEY DAVIS of Illinois) introduced the following bill; which was referred to the Committee on Ways and Means

---

## A BILL

To amend the Internal Revenue Code of 1986 to increase the child 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. INCREASE IN CHILD TAX CREDIT.**

4 (a) IN GENERAL.—Section 24(a) of the Internal Rev-  
5 enue Code of 1986 is amended by striking “\$1,000” and  
6 inserting “\$2,000”.

7 (b) INCREASE IN DOLLAR THRESHOLD AT WHICH  
8 CREDIT PHASE-OUT BEGINS.—

9 (1) IN GENERAL.—Section 24(b)(2) of such  
10 Code is amended—

1 (A) by striking “\$110,000” in subpara-  
2 graph (A) and inserting “\$150,000”,

3 (B) by striking “\$75,000” in subpara-  
4 graph (B) and inserting “\$100,000”, and

5 (C) by striking “\$55,000” in subparagraph  
6 (C) and inserting “75,000”.

7 (2) INCREASE FOR ADDITIONAL QUALIFYING  
8 CHILDREN.—Section 24(b) of such Code is amended  
9 by adding at the end the following new paragraph:

10 “(3) INCREASE IN THRESHOLD AMOUNT BASED  
11 ON NUMBER OF QUALIFYING CHILDREN.—In the  
12 case of a taxpayer with 2 or more qualifying chil-  
13 dren, the threshold amount otherwise determined  
14 under paragraph (2) shall be increased by \$15,000  
15 for each qualifying child of the taxpayer in excess of  
16 the first such child.”.

17 (c) EFFECTIVE DATE.—The amendments made by  
18 this section shall apply to taxable years beginning after  
19 the date of the enactment of this Act.

○