

119TH CONGRESS
1ST SESSION

S. 293

To appropriate \$25,000,000,000 for the construction of a border wall between the United States and Mexico, and for other purposes.

IN THE SENATE OF THE UNITED STATES

JANUARY 29, 2025

Mrs. BRITT (for herself, Mr. CRUZ, Mr. RISCH, Mr. BARRASSO, Mr. ROUNDS, and Mr. WICKER) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To appropriate \$25,000,000,000 for the construction of a border wall between the United States and Mexico, 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 “WALL Act of 2025”.

5 **SEC. 2. MANDATORY SPENDING FOR BORDER WALL.**

6 (a) IN GENERAL.—There is appropriated
7 \$25,000,000,000 for the purpose of constructing a phys-
8 ical barrier along the southern land border of the United
9 States.

1 (b) AVAILABILITY.—Amounts appropriated under
 2 subsection (a) shall remain available until expended for
 3 the purpose described in subsection (a).

4 **SEC. 3. OFFSETS.**

5 (a) ELIGIBILITY FOR CHILD TAX CREDIT.—

6 (1) IN GENERAL.—Section 24(e) of the Internal
 7 Revenue Code of 1986 is amended to read as fol-
 8 lows:

9 “(e) IDENTIFICATION REQUIREMENTS.—

10 “(1) IN GENERAL.—No credit shall be allowed
 11 under this section to a taxpayer with respect to any
 12 qualifying child unless the taxpayer includes on the
 13 return of tax for the taxable year—

14 “(A) the name of such qualifying child,
 15 and

16 “(B) the valid identification number of the
 17 taxpayer (and, in the case of a joint return, the
 18 taxpayer’s spouse) and such qualifying child.

19 “(2) VALID IDENTIFICATION NUMBER.—

20 “(A) IN GENERAL.—For purposes of this
 21 subsection, the term ‘valid identification num-
 22 ber’ means—

23 “(i) in the case of the taxpayer and
 24 any spouse of the taxpayer, a social secu-
 25 rity number issued to the individual by the

1 Social Security Administration on or before
 2 the due date for filing the return for the
 3 taxable year, and

4 “(ii) in the case of a qualifying child,
 5 a social security number issued to such
 6 child by the Social Security Administration
 7 on or before the due date for filing such
 8 return.

9 “(B) EXCEPTION FOR INDIVIDUALS PRO-
 10 HIBITED FROM ENGAGING IN EMPLOYMENT IN
 11 UNITED STATES.—For purposes of subpara-
 12 graph (A)(i) and subsection (h)(4)(C), the term
 13 ‘social security number’ shall not include the so-
 14 cial security number of an individual who is
 15 prohibited from engaging in employment in the
 16 United States.”.

17 (2) CONFORMING AMENDMENTS.—Subsection
 18 (h) of section 24 of the Internal Revenue Code of
 19 1986 is amended—

20 (A) in paragraph (1), by striking “(7)”
 21 and inserting “(6)”,

22 (B) in paragraph (4), by amending sub-
 23 paragraph (C) to read as follows:

24 “(C) SOCIAL SECURITY NUMBER RE-
 25 QUIRED.—Subparagraph (A) shall not apply

with respect to any dependent of the taxpayer unless the taxpayer includes on the return of tax for the taxable year, for both the taxpayer and the dependent, a social security number issued to each such individual by the Social Security Administration on or before the due date for filing such return.”, and

(C) by striking paragraph (7).

(3) EFFECTIVE DATE.—The amendments made by this subsection shall apply to taxable years ending after the date of the enactment of this Act.

(b) INDIVIDUALS PROHIBITED FROM ENGAGING IN EMPLOYMENT IN UNITED STATES NOT ELIGIBLE FOR EARNED INCOME TAX CREDIT.—

(1) IN GENERAL.—Subsection (m) of section 32 of the Internal Revenue Code of 1986 is amended to read as follows:

“(m) IDENTIFICATION NUMBERS.—

“(1) IN GENERAL.—Solely for purposes of subsections (c)(1)(E) and (c)(3)(D), a taxpayer identification number means a social security number issued to an individual by the Social Security Administration on or before the due date for filing the return for the taxable year.

1 “(2) EXCEPTION FOR INDIVIDUALS PROHIB-
 2 ITED FROM ENGAGING IN EMPLOYMENT IN UNITED
 3 STATES.—For purposes of paragraph (1), in the
 4 case of subsection (c)(1)(E), the term ‘social security
 5 number’ shall not include the social security number
 6 of an individual who is prohibited from engaging in
 7 employment in the United States.”.

8 (2) EFFECTIVE DATE.—The amendment made
 9 by this subsection shall apply to taxable years end-
 10 ing after the date of the enactment of this Act.

11 (c) IDENTIFICATION REQUIREMENT FOR AMERICAN
 12 OPPORTUNITY AND LIFETIME LEARNING CREDITS.—

13 (1) IN GENERAL.—Section 25A(g)(1) of the In-
 14 ternal Revenue Code of 1986 is amended by adding
 15 at the end the following new subparagraph:

16 “(C) SOCIAL SECURITY NUMBER RE-
 17 QUIRED.—

18 “(i) IN GENERAL.—For purposes of
 19 this paragraph, the term ‘taxpayer identi-
 20 fication number’ means a social security
 21 number issued to an individual by the So-
 22 cial Security Administration.

23 “(ii) EXCEPTION FOR INDIVIDUALS
 24 PROHIBITED FROM ENGAGING IN EMPLOY-
 25 MENT IN UNITED STATES.—For purposes

1 of clause (i), the term ‘social security num-
 2 ber’ shall not include the social security
 3 number of an individual who is prohibited
 4 from engaging in employment in the
 5 United States.”.

6 (2) EFFECTIVE DATE.—The amendment made
 7 by this subsection shall apply to all taxable years
 8 ending after the date of the enactment of this Act.

9 (d) FEES FOR FILING A TAX RETURN USING AN
 10 ITIN.—

11 (1) IN GENERAL.—Section 6109(i) of the Inter-
 12 nal Revenue Code of 1986 is amended by adding at
 13 the end the following new paragraph:

14 “(5) FEE FOR FILING TAX RETURN USING AN
 15 ITIN.—

16 “(A) IN GENERAL.—In the case of any in-
 17 dividual income tax return filed by a taxpayer
 18 residing in the United States, the Secretary
 19 shall require the taxpayer to pay a fee for each
 20 such return filed in an amount equal to the
 21 product of—

22 “(i) the total number of individuals
 23 included on such return (including any
 24 spouse or dependent of the taxpayer) with
 25 respect to whom an individual taxpayer

1 identification number has been issued,
 2 multiplied by

3 “(ii) \$300.

4 “(B) EXCEPTION.—Subparagraph (A)
 5 shall not apply to any individual who has re-
 6 ported to the Secretary that their social security
 7 number has been subject to theft, misuse, or
 8 misappropriation by another person.”.

9 (2) EFFECTIVE DATE.—The amendment made
 10 by this subsection shall apply to returns the due
 11 date for which (determined without regard to exten-
 12 sions) is after the date of the enactment of this Act.

13 (e) ENSURING VALIDITY OF SOCIAL SECURITY NUM-
 14 BERS.—

15 (1) IN GENERAL.—Section 6109 of the Internal
 16 Revenue Code of 1986 is amended by inserting after
 17 subsection (d) the following new subsection:

18 “(e) CONFIRMATION OF SOCIAL SECURITY NUM-
 19 BERS.—For purposes of paragraphs (1) and (3) of sub-
 20 section (a), the Secretary, in coordination with the Com-
 21 missioner of Social Security, shall verify that any social
 22 security account number submitted by a person, or with
 23 respect to another person, in any return, statement, or
 24 other document is—

1 “(1) the correct social security account number
 2 as issued to such person by the Commissioner of So-
 3 cial Security, and

4 “(2) valid and otherwise unexpired as of the
 5 date of submission of such return, statement, or
 6 other document.”.

7 (2) EFFECTIVE DATE.—The amendment made
 8 by this subsection shall apply to returns, statements,
 9 and other documents submitted after the date of the
 10 enactment of this Act.

11 (f) REQUIRING AGENCIES TO USE E-VERIFY TO
 12 CONFIRM SATISFACTORY IMMIGRATION STATUS FOR ELI-
 13 GIBILITY FOR CERTAIN FEDERALLY FUNDED BENE-
 14 FITS.—

15 (1) IN GENERAL.—Section 1137(a) of the So-
 16 cial Security Act (42 U.S.C. 1320b–7(a)) is amend-
 17 ed—

18 (A) in paragraph (6), by striking “; and”
 19 and inserting a semicolon;

20 (B) in paragraph (7), by striking the pe-
 21 riod at the end and inserting “; and”; and

22 (C) by adding at the end the following:

23 “(8) with respect to any applicant for, or recipi-
 24 ent of, benefits under a program listed in subsection
 25 (b) who is a noncitizen and whose eligibility for such

1 benefits is conditional upon such applicant or recipi-
 2 ent having an immigration status that allows the ap-
 3 plicant or recipient to work in the United States, the
 4 State agency administering such program shall use
 5 the employment eligibility confirmation program de-
 6 scribed in section 403(a) of the Illegal Immigration
 7 Reform and Immigrant Responsibility Act of 1996
 8 (8 U.S.C. 1324a note) (also known as ‘E-Verify’) to
 9 confirm that such applicant or recipient has such
 10 status, and shall deny eligibility for such benefits to
 11 any such applicant or recipient who does not have
 12 such status.”.

13 (2) FEDERAL HOUSING PROGRAMS.—

14 (A) Section 8(o)(6) of the United States
 15 Housing Act of 1937 (42 U.S.C. 1437f(o)(6)) is
 16 amended by adding at the end the following:

17 “(D) VERIFICATION OF IMMIGRATION STA-
 18 TUS.—For each dwelling unit for which a hous-
 19 ing assistance payment contract is established
 20 under this subsection, the public housing agen-
 21 cy shall, with respect to any prospective tenant
 22 of the dwelling unit who is a noncitizen and
 23 whose eligibility for assistance is conditional
 24 upon the tenant having an immigration status
 25 that allows the tenant to work in the United

1 States, use the employment eligibility confirma-
 2 tion program described in section 403(a) of the
 3 Illegal Immigration Reform and Immigrant Re-
 4 sponsibility Act of 1996 (8 U.S.C. 1324a note)
 5 (commonly known as ‘E-Verify’) to confirm
 6 that the tenant has such status and shall deny
 7 eligibility for such assistance to any tenant who
 8 does not have such status.”.

9 (B) Section 8(o)(13) of the United States
 10 Housing Act of 1937 (42 U.S.C. 1437f(o)(13))
 11 is amended by adding at the end the following:

12 “(P) VERIFICATION OF IMMIGRATION STA-
 13 TUS.—For each dwelling unit in a project for
 14 which a housing assistance payment contract is
 15 established under this subsection, the public
 16 housing agency shall, with respect to any pro-
 17 spective tenant of the dwelling unit who is a
 18 noncitizen and whose eligibility for assistance is
 19 conditional upon the tenant having an immigra-
 20 tion status that allows the tenant to work in the
 21 United States, use the employment eligibility
 22 confirmation program described in section
 23 403(a) of the Illegal Immigration Reform and
 24 Immigrant Responsibility Act of 1996 (8 U.S.C.
 25 1324a note) (commonly known as ‘E-Verify’)

1 to confirm that the tenant has such status and
2 shall deny eligibility for such assistance to any
3 tenant who does not have such status.”.

4 (C) Section 3(a) of the United States
5 Housing Act of 1937 (42 U.S.C. 1437a(a)) is
6 amended by adding at the end the following:

7 “(10) VERIFICATION OF IMMIGRATION STA-
8 TUS.—For each public housing dwelling unit owned,
9 assisted, or operated by a public housing agency, the
10 public housing agency shall, with respect to any pro-
11 spective tenant of the dwelling unit who is a noncit-
12 izen and whose eligibility for assistance is condi-
13 tional upon the tenant having an immigration status
14 that allows the tenant to work in the United States,
15 use the employment eligibility confirmation program
16 described in section 403(a) of the Illegal Immigra-
17 tion Reform and Immigrant Responsibility Act of
18 1996 (8 U.S.C. 1324a note) (commonly known as
19 ‘E-Verify’) to confirm that the tenant has such sta-
20 tus and shall deny eligibility for such assistance to
21 any tenant who does not have such status.”.

22 (D) Section 202(i) of the Housing Act of
23 1959 (12 U.S.C. 1701q(i)) is amended by add-
24 ing at the end the following:

1 “(3) VERIFICATION OF IMMIGRATION STA-
 2 TUS.—For each dwelling unit assisted under this
 3 section, the owner shall, with respect to any prospec-
 4 tive tenant of the dwelling unit who is a noncitizen
 5 and whose eligibility for assistance is conditional
 6 upon the tenant having an immigration status that
 7 allows the tenant to work in the United States, use
 8 the employment eligibility confirmation program de-
 9 scribed in section 403(a) of the Illegal Immigration
 10 Reform and Immigrant Responsibility Act of 1996
 11 (8 U.S.C. 1324a note) (commonly known as ‘E-
 12 Verify’) to confirm that the tenant has such status
 13 and shall deny eligibility for such assistance to any
 14 tenant who does not have such status.”.

15 (E) Section 811(i)(1) of the Cranston-Gon-
 16 zalez National Affordable Housing Act (42
 17 U.S.C. 8013(i)(1)) is amended by adding at the
 18 end the following:

19 “(E) VERIFICATION OF IMMIGRATION STA-
 20 TUS.—For each dwelling unit assisted under
 21 this section, the owner shall, with respect to
 22 any prospective tenant of the dwelling unit who
 23 is a noncitizen and whose eligibility for assist-
 24 ance is conditional upon the tenant having an
 25 immigration status that allows the tenant to

1 work in the United States, use the employment
2 eligibility confirmation program described in
3 section 403(a) of the Illegal Immigration Re-
4 form and Immigrant Responsibility Act of 1996
5 (8 U.S.C. 1324a note) (commonly known as
6 ‘E-Verify’) to confirm that the tenant has such
7 status and shall deny eligibility for such assist-
8 ance to any tenant who does not have such sta-
9 tus.”.

10 (3) RULEMAKING.—

11 (A) IN GENERAL.—The Secretary of Agri-
12 culture, the Secretary of Health and Human
13 Services, and the Secretary of Labor shall pro-
14 mulgate rules to implement section 1137(a)(8)
15 of the Social Security Act, as added by para-
16 graph (1), which requires the use of E-Verify
17 to verify applicant eligibility for certain pro-
18 grams administered by their respective depart-
19 ments.

20 (B) HOUSING PROGRAMS.—The Secretary
21 of Housing and Urban Development shall pro-
22 mulgate rules to implement amendments made
23 by subparagraphs (A) through (E) of para-
24 graph (2), which require the use of E-Verify to
25 verify tenant eligibility for housing assistance

1 programs administered by the Department of
 2 Housing and Urban Development.

3 (4) EFFECTIVE DATE.—The amendments made
 4 by this subsection shall take effect on the date of en-
 5 actment of this Act.

6 **SEC. 4. MINIMUM FINES FOR ILLEGAL ENTRY AND OVER-**
 7 **STAY.**

8 (a) ILLEGAL ENTRY.—Chapter 8 of title II of the Im-
 9 migration and Nationality Act (8 U.S.C. 1321 et seq.) is
 10 amended—

11 (1) in section 275 (8 U.S.C. 1325)—

12 (A) in subsection (a)—

13 (i) by striking “(1)”;

14 (ii) by striking “or (2)”;

15 (iii) by striking “(3)”;

16 (iv) by striking “shall, for” and all

17 that follows and inserting the following:

18 “shall—

19 “(1) for the first commission of any such of-

20 fense, be fined in accordance with subsection (b),

21 imprisoned not more than 6 months, or both; and

22 “(2) for a subsequent commission of any such

23 offense, be fined in accordance with subsection (b),

24 imprisoned not more than 2 years, or both.”; and

25 (B) in subsection (b)—

1 (i) by inserting “(1)” before “Any
2 alien”;

3 (ii) by striking “civil penalty of” and
4 all that follows through the period at the
5 end of paragraph (2) and inserting “civil
6 penalty in an amount equal to not less
7 than \$3,000 and not more than \$10,000.”;
8 and

9 (iii) in the undesignated matter at the
10 end, by striking “Civil penalties” and in-
11 serting the following:

12 “(2) Civil penalties”; and

13 (2) in section 276 (8 U.S.C. 1326), by amend-
14 ing subsection (a) to read as follows:

15 “(a)(1) Subject to paragraph (2) and subsection (b),
16 any alien who, after being denied admission, excluded, de-
17 ported, or removed or after departing the United States
18 while an order of exclusion, deportation, or removal is out-
19 standing, enters, attempts to enter, or is at any time found
20 in, the United States, shall be subject to a civil penalty
21 in an amount equal to not less than \$3,000 and not more
22 than \$10,000.

23 “(2) Notwithstanding paragraph (1), an alien de-
24 scribed in such paragraph shall not be subject to the civil
25 penalty described in such paragraph if—

1 “(A) before reembarking at a place outside the
2 United States or applying for admission from a for-
3 eign contiguous territory, the Secretary of Homeland
4 Security has expressly consented to such alien’s re-
5 applying for admission; or

6 “(B) with respect to an alien previously denied
7 admission and removed, such alien establishes that
8 he or she was not required to obtain such advance
9 consent under this Act.”.

10 (b) OVERSTAY.—Section 222(g) of the Immigration
11 and Nationality Act (8 U.S.C. 1202(g)) is amended by
12 adding at the end the following:

13 “(3) An alien described in paragraph (1) shall be sub-
14 ject to a civil penalty in an amount equal to the product
15 of \$50 multiplied by the number of months the alien re-
16 mained in the United States beyond the alien’s authorized
17 period of stay.”.

○