

119TH CONGRESS
1ST SESSION

H. R. 1308

To provide monthly payments for eligible pregnant women and parents to improve the ability of families to provide for their children and other family members, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 13, 2025

Mr. GOLDEN of Maine introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To provide monthly payments for eligible pregnant women and parents to improve the ability of families to provide for their children and other family members, 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 “Family Income Supple-
5 mental Credit Act” or the “FISC Act”.

6 **SEC. 2. FAMILY INCOME SUPPLEMENTS.**

7 (a) APPLICATIONS.—

8 (1) IN GENERAL.—

1 (A) QUALIFIED PREGNANT WOMAN.—A
2 pregnant woman may apply to the Commis-
3 sioner of Social Security (in this section re-
4 ferred to as the “Commissioner”) for monthly
5 payments under this section with respect to the
6 pregnancy.

7 (B) QUALIFIED CAREGIVER.—A qualified
8 caregiver of an eligible child may apply to the
9 Commissioner for monthly payments under this
10 section with respect to the eligible child.

11 (2) CONTENTS.—The application shall contain
12 the following:

13 (A) PREGNANT WOMAN.—

14 (i) IN GENERAL.—An application sub-
15 mitted pursuant to paragraph (1)(A) shall
16 contain—

17 (I) the name, residential address,
18 and social security account or tax
19 identification number of the applicant;

20 (II) the expected due date of the
21 birth;

22 (III) the name and address of the
23 person who is providing pre-natal care
24 with respect to the pregnancy;

1 (IV) a specification of the income
2 of the applicant for the then most re-
3 cently ended taxable year of the appli-
4 cant; and

5 (V) a statement as to whether
6 the applicant is married.

7 (ii) BEGINNING OF PREGNANCY.—For
8 purposes of this section, the date a preg-
9 nancy began shall be determined on the
10 basis commonly used by licensed physi-
11 cians.

12 (B) QUALIFIED CAREGIVER.—An applica-
13 tion submitted pursuant to paragraph (1)(B)
14 shall contain—

15 (i) the name and residential address
16 of the child and of each qualified caregiver
17 of the child;

18 (ii) the age of the child;

19 (iii) the social security account or tax
20 identification number of the child;

21 (iv) the social security account num-
22 ber or tax identification number of each
23 qualified caregiver of the child;

1 (v) a specification of the income of the
2 applicant for the then most recently ended
3 taxable year of the applicant; and

4 (vi) a statement as to whether the ap-
5 plicant is married.

6 (b) DEFINITIONS.—In this section:

7 (1) ELIGIBLE CHILD.—The term “eligible
8 child” means an individual who—

9 (A) has not attained 18 years of age;

10 (B) has provided not more than half of
11 their own financial support during the most re-
12 cent taxable year of the child; and

13 (C) is a citizen or national of the United
14 States, or a permanent resident alien.

15 (2) QUALIFIED CAREGIVER.—

16 (A) IN GENERAL.—The term “qualified
17 caregiver” means, with respect to a child, an in-
18 dividual who—

19 (i) has attained 18 years of age;

20 (ii) resides with the child; and

21 (iii) provides economic support for the
22 child.

23 (B) FRAUD DISQUALIFICATION.—Notwith-
24 standing subparagraph (A), the term “qualified
25 caregiver” does not include an individual if—

1 (i) the Commissioner, after notice and
2 an opportunity for hearing, finds that the
3 individual committed fraud in relation to
4 the program under this section; and

5 (ii) the finding has not been reversed
6 or vacated by a court of law.

7 (c) ENTITLEMENT.—On approval by the Commis-
8 sioner of an application submitted pursuant to subsection
9 (a), the applicant shall become a beneficiary entitled to
10 monthly payments under this section—

11 (1) for the calendar month in which the appli-
12 cation is so submitted and each subsequent calendar
13 month, if at any time in the month the beneficiary
14 is a pregnant woman whose pregnancy has lasted for
15 at least 20 weeks; and

16 (2) for each calendar month after the calendar
17 month in which an eligible child is born, in which
18 the beneficiary is a qualified caregiver of the eligible
19 child.

20 (d) AMOUNT OF MONTHLY PAYMENT.—

21 (1) IN GENERAL.—

22 (A) WITH RESPECT TO A PREGNANCY.—

23 The amount of the monthly payment to a bene-
24 ficiary under this section with respect to a preg-
25 nancy shall be \$800.

1 (B) WITH RESPECT TO AN ELIGIBLE
2 CHILD.—The amount of the monthly payment
3 to a beneficiary under this section with respect
4 to each eligible child shall be—

5 (i) \$400, if the child has not attained
6 6 years of age; or

7 (ii) \$250, if the child has attained 6
8 years of age.

9 (2) MARRIAGE BONUS.—The total amount of
10 the monthly payment to a beneficiary under para-
11 graph (1) shall be increased by 20 percent if the
12 beneficiary is—

13 (A) a married pregnant woman; or

14 (B) married to a qualified caregiver of an
15 eligible child of the beneficiary.

16 (3) PHASE-OUT.—The total amount of the
17 monthly payment to a beneficiary under the pre-
18 ceding provisions of this subsection shall be de-
19 creased (but not below zero) by \$16.67 for each
20 whole \$1,000 by which—

21 (A) the adjusted gross income of the bene-
22 ficiary for the then most recently ended taxable
23 year of the beneficiary exceeds \$125,000; or

24 (B) if the beneficiary and the spouse of the
25 beneficiary filed a joint return of Federal in-

1 come tax for that taxable year, the total ad-
2 justed gross income of the beneficiary and the
3 spouse of the beneficiary for the taxable year
4 exceeds \$250,000.

5 (4) LIMITATION.—The total amount of the
6 monthly payment to a beneficiary under the pre-
7 ceding provisions of this subsection shall not exceed
8 $\frac{1}{12}$ of the total adjusted gross income of the bene-
9 ficiary and the spouse (if any) of the beneficiary for
10 the then most recently ended taxable year of the
11 beneficiary.

12 (e) RECIPIENT OF PAYMENT.—The Commissioner
13 may make payments under the preceding provisions of this
14 section with respect to an eligible child to only 1 qualified
15 caregiver of the eligible child.

16 (f) PROVISIONAL CONTINUATION OF BENEFITS FOR
17 LIMITED PERIOD IN CERTAIN CASES.—In the case of a
18 beneficiary under this section with respect to a pregnancy
19 that results in the birth of a child—

20 (1) the entitlement of the beneficiary with re-
21 spect to the pregnancy is deemed to be converted
22 into an entitlement to benefits under this section
23 with respect to the child, subject to the submission
24 by a qualified caregiver of the child, within 90 days
25 after the birth, of an application pursuant to sub-

1 section (a)(1)(B) and the approval by the Commis-
2 sioner of the application; and

3 (2) the Commissioner—

4 (A) shall ensure that benefit payments
5 under this section to a qualified caregiver of the
6 child are not interrupted during that 90-day pe-
7 riod; and

8 (B) may not seek to recover any benefit
9 payment made under this section to a qualified
10 caregiver of the child on account of the entitle-
11 ment with respect to the child, if such a quali-
12 fied caregiver does not submit such an applica-
13 tion within that 90-day period or an application
14 so submitted is disapproved.

15 (g) ADMINISTRATIVE PROVISIONS.—

16 (1) BUREAU OF FAMILY STATISTICS.—There is
17 established in the Social Security Administration the
18 Bureau of Family Statistics (in this section referred
19 to as the “Bureau”).

20 (2) DUTIES.—The Bureau shall gather and
21 provide to the Commissioner such statistical purpose
22 (as defined in section 3561 of title 44, United States
23 Code) information as is necessary to enable the
24 Commissioner to carry out this section.

25 (h) REGULATIONS.—

1 (1) IN GENERAL.—The Commissioner shall pre-
2 scribe such regulations as are necessary to carry out
3 this section.

4 (2) SYSTEM FOR REPORTING CHANGE IN STA-
5 TUS.—The Commissioner shall develop and imple-
6 ment a system to allow an applicant or beneficiary
7 pursuant to this section to report a change in the
8 marital or caregiver status of the applicant or bene-
9 ficiary.

10 (i) ANNUAL REPORTS.—The Commissioner shall pre-
11 pare and submit to the Congress annual reports on the
12 activities undertaken under this section. Each such report
13 shall, with respect to the then most recently completed cal-
14 endar year—

15 (1) specify the average length of time from the
16 date the Commissioner received an application sub-
17 mitted pursuant to this section with respect to a
18 pregnancy or an eligible child to the date the 1st
19 payment is made under this section with respect to
20 the pregnancy or the eligible child;

21 (2) include recommendations to reduce the av-
22 erage; and

23 (3) specify the total of the amounts paid under
24 this section in the calendar year.

1 (j) APPROPRIATION.—Out of any amounts in the
2 Treasury of the United States not otherwise appropriated,
3 there are appropriated such sums as are necessary to
4 carry out this section.

5 (k) EFFECTIVE DATE.—This section shall take effect
6 on the 1st day of the 1st calendar month that begins 1
7 year or more after the date of the enactment of this sec-
8 tion.

9 **SEC. 3. REPEAL OF CHILD TAX CREDIT.**

10 (a) IN GENERAL.—Subpart A of part IV of sub-
11 chapter A of chapter 1 of the Internal Revenue Code of
12 1986 is amended by striking section 24 (and by striking
13 the item relating to such section in the table of sections
14 for such subpart).

15 (b) CONFORMING AMENDMENTS.—

16 (1) Section 26(b)(2) of such Code is amended
17 by striking subparagraph (Z).

18 (2) Section 45R(f)(3)(B) of such Code is
19 amended to read as follows:

20 “(B) SPECIAL RULE.—Any amounts paid
21 pursuant to an agreement under section 3121(l)
22 (relating to agreements entered into by Amer-
23 ican employers with respect to foreign affiliates)
24 which are equivalent to the taxes referred to in

1 subparagraph (A) shall be treated as taxes re-
2 ferred to in such subparagraph.”.

3 (3) Section 48D(d)(4) of such Code is amend-
4 ed—

5 (A) by striking “POSSESSIONS.—In the
6 case of” and inserting the following: “POSSES-
7 SIONS.—

8 “(A) IN GENERAL.—In the case of”,

9 (B) by striking “(as defined in section
10 24(k)”, and

11 (C) by adding at the end the following new
12 subparagraph:

13 “(B) MIRROR CODE TAX SYSTEM.—For
14 purposes of this paragraph, the term ‘mirror
15 code tax system’ means, with respect to any
16 possession of the United States, the income tax
17 system of such possession if the income tax li-
18 ability of the residents of such possession under
19 such system is determined by reference to the
20 income tax laws of the United States as if such
21 possession were the United States.”.

22 (4) Section 152(f)(6)(B) of such Code is
23 amended by striking clause (ii).

24 (5) The second sentence of section 501(c)(26)
25 of such Code is amended—

1 (A) by striking “(as defined in section
2 24(c))”, and

3 (B) by adding at the end the following:
4 “For purposes of the preceding sentence, the
5 term ‘qualifying child’ has the meaning given
6 such term by section 152(c), except such term
7 shall not include any individual who has at-
8 tained the age of 17 or who would not be a de-
9 pendent if subparagraph (A) of section
10 152(b)(3) were applied without regard to all
11 that follows ‘resident of the United States’.”.

12 (6) Section 3402(f)(1) of such Code is amended
13 by striking subparagraph (C).

14 (7) Section 6402(m) of such Code is amended
15 by striking “section 24 (by reason of subsection (d)
16 thereof) or”.

17 (8) Section 6211(b)(4)(A) of such Code is
18 amended by striking “24 by reason of subsections
19 (d) and (i)(1) thereof.”.

20 (9) Section 6417(f) of such Code is amended by
21 striking “(as defined in section 24(k))” and insert-
22 ing “(as defined in section 48D(d)(4)(B))”.

23 (10)(A) Chapter 77 of such Code is amended by
24 striking section 7527A (and by striking the item re-

1 lating to such section in the table of sections for
2 such chapter).

3 (B) Section 6211(b)(4)(A) of such Code is
4 amended by striking “7527A,”.

5 (11) Section 6213(g)(2) of such Code is amend-
6 ed by striking subparagraphs (I) and (P).

7 (12) Section 6695(g)(2) of such Code is amend-
8 ed by striking “24,”.

9 (13) Section 1324(b)(2) of title 31, United
10 States Code, is amended by striking “, 24”.

11 (c) EFFECTIVE DATE.—

12 (1) IN GENERAL.—The amendments made by
13 this section shall apply to taxable years beginning
14 after the first taxable year during which the 1st cal-
15 endar month described in section 2(l) begins.

16 (2) TRANSITION RULE.—In the case of any
17 such first taxable year which does not begin with
18 such 1st calendar month, the credit otherwise deter-
19 mined under section 24 of the Internal Revenue
20 Code of 1986 shall be reduced to an amount which
21 bears the same ratio to the amount of such credit
22 (determined without regard to this paragraph) as—

23 (A) the number of calendar months ending
24 during such taxable year before such 1st cal-
25 endar month, bears to

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(B) 12.

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