

115TH CONGRESS  
2D SESSION

# H. R. 7208

To amend the Internal Revenue Code of 1986 to allow the child tax credit with respect to stillbirths.

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## IN THE HOUSE OF REPRESENTATIVES

NOVEMBER 30, 2018

Mr. GRIFFITH (for himself, Mr. HARRIS, Mr. NORMAN, and Mr. ROE of Tennessee) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to allow the child tax credit with respect to stillbirths.

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. CHILD TAX CREDIT ALLOWED WITH RESPECT**  
4 **TO STILLBIRTHS.**

5 (a) IN GENERAL.—Section 24(c) of the Internal Rev-  
6 enue Code of 1986 is amended by adding at the end the  
7 following new paragraph:

8 “(3) SPECIAL RULES FOR STILLBIRTHS.—

9 “(A) IN GENERAL.—In the case of a still-  
10 birth—

1           “(i) the term ‘qualifying child’ shall  
2 include the unborn child referred to in sub-  
3 paragraph (B) in the same manner as if  
4 the death of such unborn child had oc-  
5 curred immediately after delivery,

6           “(ii) subsection (a) shall be applied  
7 without regard to the phrase ‘for which the  
8 taxpayer is allowed a deduction under sec-  
9 tion 151’ if the taxpayer would have been  
10 allowed such deduction if the death of the  
11 unborn child had occurred immediately  
12 after delivery,

13           “(iii) subsection (e)(1) shall not apply  
14 if such unborn child would have been eligi-  
15 ble for the taxpayer identification number  
16 described in such subsection if the death of  
17 such unborn child had occurred imme-  
18 diately after delivery, and

19           “(iv) subsection (h)(7) shall not apply  
20 if such unborn child would have been eligi-  
21 ble for the social security number described  
22 in such subsection if the death of such un-  
23 born child had occurred immediately after  
24 delivery.

1           “(B) STILLBIRTH.—The term ‘stillbirth’  
2           means delivery after the involuntary death of an  
3           unborn child who was carried in the womb for  
4           20 weeks or more.

5           “(C) UNBORN CHILD.—

6                   “(i) IN GENERAL.—The term ‘unborn  
7           child’ means a child in utero.

8                   “(ii) CHILD IN UTERO.—The term  
9           ‘child in utero’ means a member of the  
10           species homo sapiens, at any stage of de-  
11           velopment, who is carried in the womb.”.

12           (b) EFFECTIVE DATE.—The amendments made by  
13           this section shall apply to taxable years ending after the  
14           date of the enactment of this Act.

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