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(Original Signature of Member)

119TH CONGRESS  
1ST SESSION

**H. R.** \_\_\_\_\_

To amend the Internal Revenue Code of 1986 to establish a refundable  
tax credit for first-time parents.

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**IN THE HOUSE OF REPRESENTATIVES**

Mr. FIGURES introduced the following bill; which was referred to the  
Committee on \_\_\_\_\_  
\_\_\_\_\_

**A BILL**

To amend the Internal Revenue Code of 1986 to establish  
a refundable tax credit for first-time parents.

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 “First-Time Parents  
5       Tax Credit Act”.

6       **SEC. 2. FIRST-TIME PARENTS TAX CREDIT.**

7       (a) IN GENERAL.—Subpart C of part IV of sub-  
8       chapter A of chapter 1 of the Internal Revenue Code of

1 1986 is amended by inserting after section 36B the fol-  
2 lowing new section:

3 **“SEC. 36C. FIRST-TIME PARENTS TAX CREDIT.**

4 “(a) ALLOWANCE OF CREDIT.—In the case of an eli-  
5 gible new parent, there shall be allowed as a credit against  
6 the tax imposed by this chapter for the taxable year an  
7 amount equal to \$1,250 (twice such amount in the case  
8 of two eligible new parents filing a joint return).

9 “(b) ELIGIBLE NEW PARENT.—For purposes of this  
10 section, the term ‘eligible new parent’ means, with respect  
11 to a taxable year, a taxpayer—

12 “(1) who has not claimed the credit in a prior  
13 taxable year, and

14 “(2) who is—

15 “(A) the parent of a qualifying child (as  
16 defined in section 152(c)) who was born or  
17 adopted during the taxable year, or

18 “(B) the non-custodial parent of a child  
19 who was born or adopted in the taxable year  
20 immediately preceding the current taxable year.

21 “(c) NON-CUSTODIAL PARENT.—For purposes of this  
22 section, the term ‘non-custodial parent’ means an indi-  
23 vidual—

1 “(1) whose name appears on the birth certifi-  
2 cate of the child with respect to whom a credit is al-  
3 lowed under subsection (a), and

4 “(2) who can not claim such child as a quali-  
5 fying child during the taxable year in which the  
6 credit under subsection (a) is allowed to such indi-  
7 vidual.”.

8 (b) CONFORMING AMENDMENTS.—

9 (1) Section 6211(b)(4) of the Internal Revenue  
10 Code of 1986 is amended by inserting “36C,” after  
11 “36B,”.

12 (2) Section 1324(b)(2) of title 31, United  
13 States Code, is amended by inserting “25E,” after  
14 “25A,”.

15 (3) The table of sections for subpart C of part  
16 IV of subchapter A of chapter 1 of the Internal Rev-  
17 enue Code of 1986 is amended by inserting after the  
18 item relating to section 36B the following new item:

“Sec. 36C. First-time parents tax credit.”.

19 (c) EFFECTIVE DATE.—The amendments made by  
20 this section shall apply to taxable years beginning after  
21 December 31, 2025.