

Jeri Sewell

**Amendment to the Amendment in the Nature of a Substitute to H.R. 7024
Offered by Rep. Sewell of Alabama**

This amendment provides that the child tax credit shall be paid in advance, in monthly installments.



AMENDMENT

OFFERED BY MS. SEWELL OF ALABAMA

At the end of title I, add the following new section:

1 **SEC. 106. ADVANCE PAYMENT OF CHILD TAX CREDIT.**

2 (a) **IN GENERAL.**—The matter preceding subpara-
3 graph (A) of section 7527A(b) is amended by striking
4 “section 24(i)(1)” and inserting “section 24(d)(1)”.

5 (b) **REPEAL OF SUNSET.**—Section 7527A is amended
6 by striking subsection (f).

7 (c) **CONFORMING AMENDMENTS.**—

8 (1) Paragraph (1) of section 7527(b) is amend-
9 ed by striking subparagraph (A) and redesignating
10 subparagraphs (B) through (D) as subparagraphs
11 (A) through (C).

12 (2) Subsection (b) of section 7527A is amended
13 by striking paragraph (4).

14 (3) Subparagraph (A) of section 7527A(e)(4) is
15 amended by striking “determined—” and all that
16 follows through the end of the subparagraph and in-
17 serting “determined without regard to section
18 24(k)(3)(C)(ii)(I)”.

19 (4) Clause (i) of section 7527A(e)(4)(C) is
20 amended by striking “with respect to taxable years

1 beginning in 2021” and inserting “for each calendar
2 year”.

3 (5) Clause (ii) of section 7527A(e)(4)(C) is
4 amended by striking “with respect to taxable years
5 beginning in 2021” and inserting “for each calendar
6 year”.

7 (d) EFFECTIVE DATE.—The amendments made by
8 this section shall apply to taxable years beginning after
9 December 31, 2023.

