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(Original Signature of Member)

118TH CONGRESS
2D SESSION

H. R. _____

To amend the Internal Revenue Code of 1986 to provide a deduction for certain newborn expenses.

IN THE HOUSE OF REPRESENTATIVES

Mr. SCHWEIKERT introduced the following bill; which was referred to the Committee on _____

A BILL

To amend the Internal Revenue Code of 1986 to provide a deduction for certain newborn expenses.

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. DEDUCTION FOR CERTAIN NEWBORN EX-**
4 **PENSES.**

5 (a) IN GENERAL.—Part VII of subchapter B of chap-
6 ter 1 of the Internal Revenue Code of 1986 is amended
7 by inserting after section 213 the following new section:

1 **“SEC. 214. CERTAIN NEWBORN EXPENSES.**

2 “(a) IN GENERAL.—In the case of an individual,
3 there shall be allowed as a deduction the qualified newborn
4 expenses paid by the taxpayer for a qualifying child of the
5 taxpayer during the taxable year which includes the date
6 of such child’s birth.

7 “(b) LIMITATIONS.—

8 “(1) MAXIMUM DEDUCTION.—The qualified
9 newborn expenses taken into account under sub-
10 section (a) with respect to any qualifying child shall
11 not exceed \$5,000.

12 “(2) LIMITATION BASED ON MODIFIED AD-
13 JUSTED GROSS INCOME.—No deduction shall be al-
14 lowed under subsection to any taxpayer for any tax-
15 able year if such taxpayer’s modified adjusted gross
16 income for such taxable year exceeds \$100,000
17 (\$200,000, in the case of a joint return).

18 “(3) MODIFIED ADJUSTED GROSS INCOME.—
19 For purposes of this subsection, the term ‘modified
20 adjusted gross income’ means adjusted gross income
21 determined without regard to this section and in-
22 creased by any amount excluded from gross income
23 under section 911, 931, or 933.

24 “(c) QUALIFIED NEWBORN EXPENSES.—For pur-
25 poses of this section, the term ‘qualified newborn expenses’
26 means amount paid for infant formula, baby bottles, dia-

1 pers, infant car seat, baby stroller, and a crib. Not more
2 than one infant car seat, one baby stroller, and one crib
3 shall be taken into account under this section with respect
4 to any qualifying child.

5 “(d) SOCIAL SECURITY NUMBER REQUIREMENTS.—

6 “(1) TAXPAYER.—No deduction shall be al-
7 lowed under subsection (a) for any taxable year un-
8 less the taxpayer includes the social security number
9 of the taxpayer (in the case of a joint return, the so-
10 cial security number of either spouse) on the return
11 of tax for such taxable year.

12 “(2) QUALIFYING CHILD.—Qualified newborn
13 expenses of a qualifying child shall not be taken into
14 account under this section for any taxable year un-
15 less the taxpayer includes the social security number
16 of such qualifying child on the return of tax for such
17 taxable year.

18 “(3) SOCIAL SECURITY NUMBER.—For pur-
19 poses of this subsection—

20 “(A) IN GENERAL.—The term ‘social secu-
21 rity number’ means a social security number
22 issued to an individual by the Social Security
23 Administration, but only if the social security
24 number is issued—

1 “(i) to a citizen of the United States
2 or pursuant to subclause (I) (or that por-
3 tion of subclause (III) that related to sub-
4 clause (I)) of section 205(c)(2)(B)(i) of the
5 Social Security Act, and

6 “(ii) before the due date of the return
7 of tax on which such number is required to
8 be included.

9 “(B) ADOPTION TAXPAYER IDENTIFICA-
10 TION NUMBERS.—For purposes of paragraph
11 (2), in the case of a qualifying child who is
12 adopted or placed for adoption, the term ‘social
13 security number’ shall include the adoption tax-
14 payer identification number of such child.

15 “(e) ELECTION TO DETERMINE DEDUCTION FOR
16 TAXABLE YEAR FOLLOWING BIRTH YEAR.—If the tax-
17 payer elects (at such time and in such manner as the Sec-
18 retary may provide) the application of this subsection with
19 respect to any qualifying child, subsection (a) shall be ap-
20 plied with respect to such qualifying child by substituting
21 ‘the taxable year immediately following the taxable year’
22 for ‘the taxable year’.

23 “(f) QUALIFYING CHILD.—For purposes of this sec-
24 tion, the term ‘qualifying child’ has the meaning given
25 such term by section 152.

1 “(g) TERMINATION.—No credit shall be allowed
2 under this section for any taxable year beginning after De-
3 cember 31, 2029.”.

4 (b) DEDUCTION ALLOWED WHETHER OR NOT TAX-
5 PAYER ITEMIZES.—Section 62(a) of such Code is amended
6 by inserting after paragraph (7) the following new para-
7 graph:

8 “(8) CERTAIN NEWBORN EXPENSES.—The de-
9 duction allowed by section 214.”.

10 (c) OMISSION OF CORRECT SOCIAL SECURITY NUM-
11 BER TREATED AS A MATHEMATICAL OR CLERICAL
12 ERROR.—Section 6213(g)(2) of such Code is amended by
13 striking “and” at the end of subparagraph (U), by strik-
14 ing the period at the end of subparagraph (V) and insert-
15 ing “, and”, and by inserting after subparagraph (V) the
16 following new subparagraph:

17 “(W) an omission of a correct social secu-
18 rity number under paragraph (1) or (2) of sec-
19 tion 214(d) to be included on the return.”.

20 (d) CLERICAL AMENDMENT.—Part VII of subchapter
21 B of chapter 1 of such Code is amended by inserting after
22 the item relating to section 213 the following new item:
23 “Sec. 214. Certain newborn expenses.”.

24 (e) EFFECTIVE DATE.—The amendments made by
25 this section shall apply to taxable years beginning after
December 31, 2024.