

RUBIO-LEE CHILD TAX CREDIT AMENDMENT TO TAX REFORM BUDGET RESOLUTION

The child tax credit is the best option for middle-class tax relief:

- “**The child tax credit could ‘make or break’** the Republican tax plan” (Anna North, [Vox](#), 10/3/2017)
- “An enhanced child tax credit remains **best way to provide meaningful tax relief for American families.**” ([Family Research Council](#), 10/5/17)
- “For the non-rich, the Child Tax Credit is **the key to tax reform**” (Ernie Tedeschi, [New York Times](#), 10/17/17)
- “...lawmakers seem to be **counting on** an increase in the child tax credit...” (Scott Greenberg, [Tax Foundation](#), 10/16/2017)

What the amendment does:

Makes explicit tax reform’s intention to expand the Child Tax Credit.

- Creates a Deficit-Neutral Reserve Fund relating to tax cuts for working American families on the budget vehicle for tax reform.
- Allows adjustments to the budget relating to increasing per-child tax relief, which may include amending the Child Tax Credit.

How this helps:

Offers members the chance to support what should be a bipartisan element of tax reform.

- First passed by Republicans and signed into law by President Bill Clinton, and expanded with bipartisan support in the Bush tax cuts, expanding the Child Tax Credit is one of the most bipartisan proposals in the Framework.
- Voting for the amendment allows members the opportunity to show consensus support for family tax relief.