

118TH CONGRESS
2D SESSION

H. R. 7425

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

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 20, 2024

Mr. SCHWEIKERT introduced the following bill; which was referred to the Committee on Ways and Means

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:

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

9 “(a) IN GENERAL.—In the case of an individual,
10 there shall be allowed as a deduction the qualified newborn

1 expenses paid by the taxpayer for a qualifying child of the
2 taxpayer during the taxable year which includes the date
3 of such child's birth.

4 “(b) LIMITATIONS.—

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

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

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

21 “(c) QUALIFIED NEWBORN EXPENSES.—For pur-
22 poses of this section, the term ‘qualified newborn expenses’
23 means amount paid for infant formula, baby bottles, dia-
24 pers, infant car seat, baby stroller, and a crib. Not more
25 than one infant car seat, one baby stroller, and one crib

1 shall be taken into account under this section with respect
2 to any qualifying child.

3 “(d) SOCIAL SECURITY NUMBER REQUIREMENTS.—

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

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

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

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

23 “(i) to a citizen of the United States
24 or pursuant to subclause (I) (or that por-
25 tion of subclause (III) that related to sub-

1 clause (I)) of section 205(c)(2)(B)(i) of the
2 Social Security Act, and

3 “(ii) before the due date of the return
4 of tax on which such number is required to
5 be included.

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

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

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

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

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

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

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

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

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

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

○