118TH CONGRESS 2D SESSION	S.	_
To limit eligibility for F	Tederal benefits for certain purposes.	immigrants, and for other

IN THE SENATE OF THE UNITED STATES

Mr. Lee	introduced	the following b	ill; which	was re	ead twice	and	referred	to
	the	Committee on						

A BILL

To limit eligibility for Federal benefits for certain immigrants, and for other purposes.

- 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; TABLE OF CONTENTS.
- 4 (a) Short Title.—This Act may be cited as the
- 5 "America First Act".
- 6 (b) Table of Contents for
- 7 this Act is as follows:
 - Sec. 1. Short title; table of contents.
 - Sec. 2. Adjusting eligibility of certain non-citizens for Federal public benefits under the Personal Responsibility and Work Opportunity Reconciliation Act.
 - Sec. 3. Verification of citizenship by Head Start agencies.
 - Sec. 4. Eligibility for certain Federal health care benefits.
 - Sec. 5. Housing.

- Sec. 6. Identification requirements for child tax credit and earned income tax credit; permanent extension of certain temporary rules for child tax credit.
- Sec. 7. Federal Emergency Management Agency prohibitions.
- Sec. 8. Eligibility for postsecondary financial assistance based on immigration status.
- Sec. 9. Reducing ESEA funding for sanctuary jurisdictions.
- Sec. 10. Limitation on refugee resettlement and other services for certain Haitian immigrants.
- Sec. 11. Prohibiting participation in Federal benefit programs until a satisfactory immigration status is verified.
- Sec. 12. Verification of citizenship for WIC and school meals.
- Sec. 13. Restrictions on use of Community Development Block Grant funds and Federal funding by tax-exempt organizations.
- Sec. 14. Implementing regulations and guidance.

1 SEC. 2. ADJUSTING ELIGIBILITY OF CERTAIN NON-CITI-

- 2 ZENS FOR FEDERAL PUBLIC BENEFITS
- 3 UNDER THE PERSONAL RESPONSIBILITY AND
- 4 WORK OPPORTUNITY RECONCILIATION ACT.
- 5 (a) Narrowing Scope of Federal Public Bene-
- 6 FITS FOR WHICH NON-QUALIFIED ALIENS ARE ELIGIBLE
- 7 Under PRWORA.—Section 401(b)(1) of the Personal
- 8 Responsibility and Work Opportunity Reconciliation Act
- 9 of 1996 (8 U.S.C. 1611(b)(1)) is amended—
- 10 (1) by striking subparagraphs (B), (D), and
- (E); and
- 12 (2) by redesignating subparagraph (C) as sub-
- paragraph (B).
- 14 (b) Narrowing the Definition of Qualified
- 15 ALIEN UNDER PRWORA.—
- 16 (1) In General.—Section 431(b) of the Per-
- 17 sonal Responsibility and Work Opportunity Rec-

1	onciliation Act of 1996 (8 U.S.C. 1641(b)) is
2	amended—
3	(A) by striking paragraphs (2), (4), and
4	(5); and
5	(B) by redesignating paragraphs (3), (6),
6	(7), and (8) as paragraphs (2), (3), (4), and
7	(5), respectively.
8	(2) Exclusion of individuals paroled into
9	THE UNITED STATES FOR LESS THAN 1 YEAR.—Sec-
10	tion 411(a) of the Personal Responsibility and Work
11	Opportunity Reconciliation Act of 1996 (8 U.S.C.
12	1621(a)) is amended—
13	(A) in paragraph (1), by striking the
14	comma at the end and inserting ", or";
15	(B) in paragraph (2), by striking "or" at
16	the end; and
17	(C) by striking paragraph (3).
18	(3) Conforming amendments.—
19	(A) Section 402(a)(2)(A) of the Personal
20	Responsibility and Work Opportunity Reconcili-
21	ation Act of 1996 (8 U.S.C. 1612(a)(2)(A)) is
22	amended—
23	(i) in the subparagraph heading, by
24	striking "AND ASYLEES";

1	(11) by striking clauses (11) and (111);
2	and
3	(iii) by redesignating clauses (iv) and
4	(v) as clauses (ii) and (iii), respectively.
5	(B) Section 403(b)(1) of the Personal Re-
6	sponsibility and Work Opportunity Reconcili-
7	ation Act of 1996 (8 U.S.C. 1613(b)(1)) is
8	amended—
9	(i) in the paragraph heading, by strik-
10	ing "AND ASYLEES";
11	(ii) by striking subparagraphs (B) and
12	(C); and
13	(iii) by redesignating subparagraphs
14	(D) and (E) as subparagraphs (B) and
15	(C), respectively.
16	(C) Section 412 of the Personal Responsi-
17	bility and Work Opportunity Reconciliation Act
18	of 1996 (8 U.S.C. 1622) is amended—
19	(i) in subsection (a)—
20	(I) by striking ", a non-
21	immigrant" and inserting "or a non-
22	immigrant"; and
23	(II) by striking ", or an alien
24	who is paroled into the United States

1	under section 212(d)(5) of such Act
2	for less than one year"; and
3	(ii) in subsection (b)(1)—
4	(I) in the paragraph heading, by
5	striking "AND ASYLEES";
6	(II) by striking subparagraphs
7	(B) and (C); and
8	(III) by redesignating subpara-
9	graphs (D) and (E) as subparagraphs
10	(B) and (C), respectively.
11	SEC. 3. VERIFICATION OF CITIZENSHIP BY HEAD START
12	AGENCIES.
13	(a) In General.—Section 645 of the Head Start
14	Act (42 U.S.C. 9840) is amended by adding at the end
15	the following:
16	"(e) A child shall be considered ineligible for a Head
17	Start program if—
18	"(1) the child is not—
19	"(A) a citizen of the United States; or
20	"(B) an alien who is admitted to the
21	United States as a refugee under section 207 of
22	the Immigration and Nationality Act (8 U.S.C.
23	1157); and
24	"(2) a parent (including a guardian) of the
25	child is—

1	"(A) an alien (as defined in section 101(a)
2	of the Immigration and Nationality Act (8
3	U.S.C. 1101(a)) who is unlawfully present in
4	the United States;
5	"(B) an alien granted parole under section
6	212(d)(5) or $236(a)(2)(B)$ of the Immigration
7	and Nationality Act (8 U.S.C. 1182(d)(5),
8	1126(a)(2)(B));
9	"(C) an alien granted temporary protected
10	status under section 244 of the Immigration
11	and Nationality Act (8 U.S.C. 1254a);
12	"(D) an alien granted asylum under sec-
13	tion 208 of the Immigration and Nationality
14	Act (8 U.S.C. 1158);
15	"(E) an alien granted deferred action or
16	deferred enforced departure, including pursuant
17	to the memorandum of the Department of
18	Homeland Security entitled 'Exercising Pros-
19	ecutorial Discretion with Respect to Individuals
20	Who Came to the United States as Children'
21	issued on June 15, 2012; or
22	"(F) an alien granted withholding of re-
23	moval under section 241(b)(3) of the Immigra-
24	tion and Nationality Act (8 U.S.C.
25	1231(b)(3)).".

1	(b) Conforming Amendment.—Section
2	640(a)(5)(B)(i) of such Act (42 U.S.C. 9835(a)(5)(B)(i)
3	is amended by striking "immigrant, refugee," and insert-
4	ing "refugee".
5	SEC. 4. ELIGIBILITY FOR CERTAIN FEDERAL HEALTH CARE
6	BENEFITS.
7	(a) Limiting Medicaid Coverage of Parolees
8	AND TPS AND DACA RECIPIENTS.—Section 1903(v) of
9	the Social Security Act (42 U.S.C. 1396b(v)) is amended
10	by adding at the end the following new paragraph:
11	"(5) For purposes of paragraph (1), an alien shall
12	not be considered to be lawfully admitted for permanent
13	residence or otherwise permanently residing in the United
14	States under color of law if the alien is—
15	"(A) granted parole under section 212(d)(5) or
16	236(a)(2)(B) of the Immigration and Nationality
17	Act;
18	"(B) granted deferred action or deferred en-
19	forced departure, including pursuant to the memo-
20	randum of the Department of Homeland Security
21	entitled 'Exercising Prosecutorial Discretion with
22	Respect to Individuals Who Came to the United
23	States as Children' issued on June 15, 2012;
24	"(C) granted asylum under section 208 of the
25	Immigration and Nationality Act;

1	"(D) granted temporary protected status under
2	section 244 of the Immigration and Nationality Act;
3	or
4	"(E) granted withholding of removal under sec-
5	tion 241(b)(3) of the Immigration and Nationality
6	Act.".
7	(b) Limiting Medicare Coverage of Parolees
8	AND TPS AND DACA RECIPIENTS.—Title XVIII of the
9	Social Security Act (42 U.S.C. 1395 et seq.) is amended
10	by adding at the end the following new section:
11	"SEC. 1899C. LIMITING MEDICARE COVERAGE OF PAROL-
12	EES AND TPS AND DACA RECIPIENTS.
13	"(a) In General.—Notwithstanding section 226,
14	section 226A, section 1818(a), section 1836(a), or any
15	other provision of this title, in no case may an applicable
16	individual (as defined in subsection (b)) be entitled to, or
17	enrolled for, benefits under this title.
18	"(b) Applicable Individual Defined.—In this
19	section, the term 'applicable individual' means an alien—
20	"(1) granted parole under section $212(d)(5)$ or
21	236(a)(2)(B) of the Immigration and Nationality
22	$\operatorname{Act};$
22	
23	"(2) granted deferred action or deferred en-
2324	"(2) granted deferred action or deferred en- forced departure, including pursuant to the memo-

1	entitled 'Exercising Prosecutorial Discretion with
2	Respect to Individuals Who Came to the United
3	States as Children' issued on June 15, 2012;
4	"(3) granted asylum under section 208 of the
5	Immigration and Nationality Act;
6	"(4) granted temporary protected status under
7	section 244 of the Immigration and Nationality Act;
8	or
9	"(5) granted withholding of removal under sec-
10	tion 241(b)(3) of the Immigration and Nationality
11	Act.".
12	(e) Eligibility for Credit for Coverage Under
13	A QUALIFIED HEALTH PLAN.—
13 14	A QUALIFIED HEALTH PLAN.— (1) IN GENERAL.—Subparagraph (B) of section
14	(1) In General.—Subparagraph (B) of section
14 15	(1) In General.—Subparagraph (B) of section $36B(c)(1)$ of the Internal Revenue Code of 1986 is
141516	(1) In General.—Subparagraph (B) of section $36B(c)(1)$ of the Internal Revenue Code of 1986 is amended by striking "If" and inserting "Except as
14151617	(1) In General.—Subparagraph (B) of section $36B(c)(1)$ of the Internal Revenue Code of 1986 is amended by striking "If" and inserting "Except as provided in subparagraph (F), if".
14 15 16 17 18	 (1) IN GENERAL.—Subparagraph (B) of section 36B(c)(1) of the Internal Revenue Code of 1986 is amended by striking "If" and inserting "Except as provided in subparagraph (F), if". (2) DISQUALIFIED INDIVIDUALS.—Paragraph
141516171819	 (1) In General.—Subparagraph (B) of section 36B(c)(1) of the Internal Revenue Code of 1986 is amended by striking "If" and inserting "Except as provided in subparagraph (F), if". (2) Disqualified individuals.—Paragraph (1) of section 36B(c) of the Internal Revenue Code
14 15 16 17 18 19 20	 (1) IN GENERAL.—Subparagraph (B) of section 36B(c)(1) of the Internal Revenue Code of 1986 is amended by striking "If" and inserting "Except as provided in subparagraph (F), if". (2) DISQUALIFIED INDIVIDUALS.—Paragraph (1) of section 36B(c) of the Internal Revenue Code of 1986 is amended by adding at the end the fol-
14 15 16 17 18 19 20 21	 (1) IN GENERAL.—Subparagraph (B) of section 36B(c)(1) of the Internal Revenue Code of 1986 is amended by striking "If" and inserting "Except as provided in subparagraph (F), if". (2) DISQUALIFIED INDIVIDUALS.—Paragraph (1) of section 36B(c) of the Internal Revenue Code of 1986 is amended by adding at the end the following new subparagraph:

1	"(i) Any alien granted asylum under
2	section 208 of the Immigration and Na-
3	tionality Act.
4	"(ii) Any alien granted parole under
5	section $212(d)(5)$ or $236(a)(2)(B)$ of the
6	Immigration and Nationality Act.
7	"(iii) Any alien granted temporary
8	protected status under section 244 of the
9	Immigration and Nationality Act.
10	"(iv) Any alien granted deferred ac-
11	tion or deferred enforced departure, includ-
12	ing pursuant to the memorandum of the
13	Department of Homeland Security entitled
14	'Exercising Prosecutorial Discretion with
15	Respect to Individuals Who Came to the
16	United States as Children' issued on June
17	15, 2012.
18	"(v) Any alien granted withholding of
19	removal under section 241(b)(3) of the Im-
20	migration and Nationality Act.".
21	(3) Conforming amendments.—Subsection
22	(e) of section 36B of the Internal Revenue Code of
23	1986 is amended—

1	(A) by striking "Individuals" in the
2	heading and inserting "DISQUALIFIED INDIVID-
3	UALS AND INDIVIDUALS", and
4	(B) by striking "are individuals who are
5	not lawfully present" in paragraph (1) and in-
6	serting "are individuals described in subsection
7	(c)(1)(F) or are not lawfully present".
8	(4) REQUIREMENT TO MAINTAIN MINIMUM ES-
9	SENTIAL COVERAGE.—Paragraph (3) of section
10	5000A(d) of the Internal Revenue Code of 1986 is
11	amended—
12	(A) by striking "Individuals" in the
13	heading and inserting "DISQUALIFIED INDIVID-
14	UALS AND INDIVIDUALS", and
15	(B) by inserting ", or is an individual de-
16	scribed in section $36B(c)(1)(F)$ " before the pe-
17	riod at the end.
18	(5) Effective date.—The amendments made
19	by this subsection shall apply to taxable years begin-
20	ning after the date of the enactment of this Act.
21	(d) Eligibility for Cost-sharing Reductions
22	AND SUBSIDIES.—
23	(1) In general.—Subsection (b) of section
24	1402 of the Patient Protection and Affordable Care
25	Act (42 U.S.C. 18071) is amended by inserting ",

1	and not described in section $36B(c)(1)(F)$ of such
2	Code" after "the Internal Revenue Code of 1986".
3	(2) Conforming amendments.—Subsection
4	(e) of section 1402 of the Patient Protection and Af-
5	fordable Care Act (42 U.S.C. 18071) is amended—
6	(A) by striking "Individuals" in the
7	heading and inserting "DISQUALIFIED INDIVID-
8	UALS AND INDIVIDUALS", and
9	(B) by striking "is not lawfully present" in
10	paragraph (1) and inserting "is an individual
11	described in section $36B(c)(1)(F)$ of the Inter-
12	nal Revenue Code of 1986 or is not lawfully
13	present".
14	(3) Procedures.—Paragraph (1) of section
15	1411(a) of the Patient Protection and Affordable
16	Care Act (42 U.S.C. 18081(a)) is amended by in-
17	serting ", and is not a disqualified individual under
18	section $36B(c)(1)(F)$ of such Code" before the semi-
19	colon at the end.
20	(4) Federal payments.—Subsection (d) of
21	section 1412 of the Patient Protection and Afford-
22	able Care Act (42 U.S.C. 18082) is amended—
23	(A) by striking "Individuals" in the
24	heading and inserting "DISQUALIFIED INDIVID-
25	UALS OR INDIVIDUALS", and

1	(B) by striking "are not lawfully present"
2	in paragraph (1) and inserting "are described
3	in section 36B(c)(1)(F) of the Internal Revenue
4	Code of 1986 or are not lawfully present".
5	(5) State basic health programs.—Para-
6	graph (1) of section 1331(e) of the Patient Protec-
7	tion and Affordable Care Act (42 U.S.C. 18051) is
8	amended by inserting ", or any individual who is de-
9	scribed in section 36B(c)(1)(F) of the Internal Rev-
10	enue Code of 1986" before the period at the end.
11	(6) Qualified individuals.—Paragraph (3)
12	of section 1312(f) of the Patient Protection and Af-
13	fordable Care Act (42 U.S.C. 18032(f)) is amend-
14	ed—
15	(A) by striking "LAWFUL" in the heading
16	and inserting "CERTAIN LAWFUL", and
17	(B) by inserting ", or is an individual de-
18	scribed in section 36B(c)(1)(F) of the Internal
19	Revenue Code of 1986" after "lawfully present
20	in the United States".
21	(7) Effective date.—The amendments made
22	by this subsection shall apply to years, plan years,
23	and taxable years, as applicable, beginning after the
24	date of the enactment of this Act.

1	(e) Prohibition on Federal Funding for Fed-
2	ERALLY QUALIFIED HEALTH CENTERS THAT PROVIDE
3	SERVICES TO INDIVIDUALS WHO ARE NOT LAWFULLY
4	PRESENT IN UNITED STATES.—A Federally qualified
5	health center (as defined in section 1861(aa) of the Social
6	Security Act (42 U.S.C. 1395x(aa))) that provides services
7	(other than services to treat an emergency medical condi-
8	tion, as defined in section 1903(v)(3) of the Social Secu-
9	rity Act (42 U.S.C. 1396b(v)(3))) to individuals who are
10	not lawfully present in the United States shall not be eligi-
11	ble for—
12	(1) payment under—
13	(A) the Medicare program under title
14	XVIII of the Social Security Act (42 U.S.C.
15	1395 et seq.);
16	(B) the Medicaid program under title XIX
17	of such Act (42 U.S.C. 1396 et seq.); or
18	(C) the Children's Health Insurance Pro-
19	gram under title XXI of such Act (42 U.S.C.
20	1397aa et seq.);
21	(2) grant or any other funding under the Public
22	Health Service Act, including a grant under section
23	330 of such Act (42 U.S.C. 254b); or
24	(3) any other Federal funding.

1	SEC.	5.	HOUSING.

2	(a) Restrictions on Use of Assisted Hous-
3	ING.—Section 214 of the Housing and Community Devel-
4	opment Act of 1980 (42 U.S.C. 1436a) is amended—
5	(1) in subsection (a)—
6	(A) in paragraph (3), by striking "or pur-
7	suant to the granting of asylum (which has not
8	been terminated) under section 208 of such Act
9	(8 U.S.C. 1158)";
10	(B) by striking paragraphs (4) and (5)
11	and
12	(C) by redesignating paragraphs (6) and
13	(7) as paragraphs (4) and (5), respectively;
14	(2) in subsection (b), by striking paragraph (2)
15	and inserting the following:
16	"(2) The Secretary shall not provide financial assist-
17	ance to a family unless the eligibility of each member of
18	the family has been affirmatively established under the
19	program of financial assistance and under this section."
20	(3) in subsection $(c)(1)$ —
21	(A) by striking "shall take one of the fol-
22	lowing actions" and all that follows through
23	"Defer the termination" and inserting "shall
24	defer the termination";
25	(B) by inserting "(A)" before "If, fol-
26	lowing completion";

1	(C) by redesignating clauses (ii) and (iii)
2	as subparagraphs (B) and (C), respectively, and
3	moving the margins 2 ems to the left;
4	(D) in subparagraph (B), as so redesig-
5	nated, by striking "clause (iii), any deferral
6	under this subparagraph" and inserting "sub-
7	paragraph (C), any deferral under this para-
8	graph"; and
9	(E) in subparagraph (C), as so redesig-
10	nated—
11	(i) by striking "clause (ii)" and in-
12	serting "subparagraph (B)"; and
13	(ii) by striking "or an individual seek-
14	ing asylum under section 208 of that Act";
15	(4) in subsection (i)—
16	(A) in paragraph (1), by striking "at least
17	the individual or one family member" and in-
18	serting "the individual or each family member";
19	(B) in paragraph (2)—
20	(i) by striking "United States Hous-
21	ing Act of 1937)—" and all that follows
22	through "in carrying out subsection (d)"
23	and inserting "United States Housing Act
24	of 1937), in carrying out subsection (d)";
25	and

1	(ii) by redesignating clauses (i), (ii),
2	and (iii) as subparagraphs (A), (B), and
3	(C), respectively, and adjusting the mar-
4	gins accordingly; and
5	(5) by adding at the end the following:
6	"(j) Prohibition on Eligibility Guidelines.—
7	The applicable Secretary shall not issue any guidelines re-
8	lating to eligibility for financial assistance under this sec-
9	tion.".
10	(b) Single Family Housing Guaranteed Loan
11	Program.—Section 502 of the Housing Act of 1949 (42
12	U.S.C. 1472) is amended by adding at the end the fol-
13	lowing:
14	"(j) Eligibility.—
15	"(1) IN GENERAL.—The Secretary shall make a
16	loan under this section only to—
17	"(A) a citizen of the United States; or
18	"(B) an occupant or resident of a housing
19	unit that does not include—
20	"(i) any alien (as defined in section
21	101(a) of the Immigration and Nationality
22	Act (8 U.S.C. 1101(a))) who is unlawfully
23	present in the United States;

1	"(ii) any alien granted asylum under
2	section 208 of the Immigration and Na-
3	tionality Act (8 U.S.C. 1158);
4	"(iii) any alien granted parole under
5	section $212(d)(5)$ or $236(a)(2)(B)$ of the
6	Immigration and Nationality Act (8 U.S.C.
7	1182(d)(5), 1126(a)(2)(B));
8	"(iv) any alien granted temporary
9	protected status under section 244 of the
10	Immigration and Nationality Act (8 U.S.C.
11	1254a);
12	"(v) any alien granted deferred action
13	or deferred enforced departure, including
14	pursuant to the memorandum of the De-
15	partment of Homeland Security entitled
16	'Exercising Prosecutorial Discretion with
17	Respect to Individuals Who Came to the
18	United States as Children' issued on June
19	15, 2012; and
20	"(vi) any alien granted withholding of
21	removal under section 241(b)(3) of the Im-
22	migration and Nationality Act (8 U.S.C.
23	1231(b)(3)).
24	"(2) Prohibition on eligibility guide-
25	LINES.—The Secretary shall not issue any guidelines

1	relating to eligibility under paragraph (1) for a loan
2	under this section.".
3	(c) Removal of Attorney General Discretion
4	TO EXEMPT HOUSING PROGRAMS FROM PRWORA.—
5	Title IV of the Personal Responsibility and Work Oppor-
6	tunity Reconciliation Act of 1996 (8 U.S.C. 1611 et seq.)
7	is amended—
8	(1) in section $401(b)(1)(D)$ (8 U.S.C.
9	1611(b)(1)(D)), by striking ", crisis counseling and
10	intervention, and short-term shelter)" and inserting
11	"and crisis counseling and intervention), excluding
12	housing programs, services, or assistance,"; and
13	(2) in section 411(b)(4) (8 U.S.C. 1621(b)(4)),
14	by striking ", crisis counseling and intervention, and
15	short-term shelter)" and inserting "and crisis coun-
16	seling and intervention), excluding housing pro-
17	grams, services, or assistance,"
18	(d) Low-income Housing Credit Eligibility.—
19	(1) In General.—Paragraph (3) of section
20	42(i) of the Internal Revenue Code of 1986 is
21	amended by adding at the end the following new
22	subparagraph:
23	"(E) DISQUALIFIED INDIVIDUALS.—
24	"(i) In general.—A unit shall not
25	be treated as a low-income unit if such

1	unit is occupied by any disqualified indi-
2	vidual.
3	"(ii) Disqualified individual.—
4	The term 'disqualified individual' means—
5	"(I) any alien (as defined in sec-
6	tion 101(a) of the Immigration and
7	Nationality Act) who is unlawfully
8	present in the United States,
9	"(II) any alien granted asylum
10	under section 208 of the Immigration
11	and Nationality Act,
12	"(III) any alien granted parole
13	under section $212(d)(5)$ or
14	236(a)(2)(B) of the Immigration and
15	Nationality Act,
16	"(IV) any alien granted tem-
17	porary protected status under section
18	244 of the Immigration and Nation-
19	ality Act,
20	"(V) any alien granted deferred
21	action or deferred enforced departure
22	including pursuant to the memo-
23	randum of the Department of Home-
24	land Security entitled 'Exercising
25	Prosecutorial Discretion with Respect

1	to Individuals Who Came to the
2	United States as Children' issued on
3	June 15, 2012, and
4	"(VI) any alien granted with-
5	holding of removal under section
6	241(b)(3) of the Immigration and Na-
7	tionality Act.".
8	(2) Effective date.—The amendment made
9	by this subsection shall apply to all determinations
10	made after the date of the enactment of this Act.
11	SEC. 6. IDENTIFICATION REQUIREMENTS FOR CHILD TAX
12	CREDIT AND EARNED INCOME TAX CREDIT;
13	PERMANENT EXTENSION OF CERTAIN TEM-
13 14	PERMANENT EXTENSION OF CERTAIN TEM- PORARY RULES FOR CHILD TAX CREDIT.
14	PORARY RULES FOR CHILD TAX CREDIT.
14 15	PORARY RULES FOR CHILD TAX CREDIT. (a) CHILD TAX CREDIT.—Section 24 of the Internal
14 15 16	PORARY RULES FOR CHILD TAX CREDIT. (a) CHILD TAX CREDIT.—Section 24 of the Internal Revenue Code of 1986 is amended—
14 15 16 17	PORARY RULES FOR CHILD TAX CREDIT. (a) CHILD TAX CREDIT.—Section 24 of the Internal Revenue Code of 1986 is amended— (1) in subsection (a), by striking "\$1,000" and
14 15 16 17	PORARY RULES FOR CHILD TAX CREDIT. (a) CHILD TAX CREDIT.—Section 24 of the Internal Revenue Code of 1986 is amended— (1) in subsection (a), by striking "\$1,000" and inserting "\$2,000",
14 15 16 17 18	PORARY RULES FOR CHILD TAX CREDIT. (a) CHILD TAX CREDIT.—Section 24 of the Internal Revenue Code of 1986 is amended— (1) in subsection (a), by striking "\$1,000" and inserting "\$2,000", (2) in subsection (b)(2), by striking subpara-
14 15 16 17 18 19 20	PORARY RULES FOR CHILD TAX CREDIT. (a) CHILD TAX CREDIT.—Section 24 of the Internal Revenue Code of 1986 is amended— (1) in subsection (a), by striking "\$1,000" and inserting "\$2,000", (2) in subsection (b)(2), by striking subparagraphs (A) through (C) and inserting the following:
14 15 16 17 18 19 20	PORARY RULES FOR CHILD TAX CREDIT. (a) CHILD TAX CREDIT.—Section 24 of the Internal Revenue Code of 1986 is amended— (1) in subsection (a), by striking "\$1,000" and inserting "\$2,000", (2) in subsection (b)(2), by striking subparagraphs (A) through (C) and inserting the following: "(A) \$400,000 in the case of a joint re-

1	(A) in paragraph $(1)(B)(i)$, by striking
2	"\$3,000" and inserting "\$2,500", and
3	(B) by adding at the end the following:
4	"(4) Maximum amount of refundable
5	CREDIT.—
6	"(A) IN GENERAL.—The amount deter-
7	mined under paragraph (1)(A) with respect to
8	any qualifying child shall not exceed \$1,700,
9	and such paragraph shall be applied without re-
10	gard to subsection (h).
11	"(B) Adjustment for inflation.—
12	"(i) IN GENERAL.—In the case of a
13	taxable year beginning after 2024, the
14	\$1,700 amount in subparagraph (A) shall
15	be increased by an amount equal to—
16	"(I) such dollar amount, multi-
17	plied by
18	"(II) the cost-of-living adjust-
19	ment determined under section 1(f)(3)
20	for the calendar year in which the tax-
21	able year begins, determined by sub-
22	stituting '2023' for '2016' in subpara-
23	graph (A)(ii) thereof.
24	"(ii) Rounding.—If any increase
25	under this subparagraph is not a multiple

1	of \$100, such increase shall be rounded to
2	the next lowest multiple of \$100.",
3	(4) by striking subsection (e) and inserting the
4	following:
5	"(e) Additional Requirements.—
6	"(1) Identification requirements.—No
7	credit shall be allowed under this section to a tax-
8	payer who does not include on the return of tax for
9	the taxable year—
10	"(A) the social security number of the tax-
11	payer (and, in the case of a joint return, the so-
12	cial security number of the taxpayer's spouse),
13	"(B) with respect to any qualifying child,
14	the name and the social security number of
15	such qualifying child, and
16	"(C) for purposes of subsection (h), with
17	respect to any dependent of the taxpayer, the
18	name and the social security number of such
19	dependent.
20	"(2) Social security number defined.—
21	For purposes of this subsection, the term 'social se-
22	curity number' means, with respect to a return of
23	tax, a social security number issued to an individual
24	by the Social Security Administration, but only if
25	the social security number is issued—

1	(A) to a citizen of the United States of
2	pursuant to subclause (I) (or that portion of
3	subclause (III) that relates to subclause (I)) or
4	section 205(c)(2)(B)(i) of the Social Security
5	Act, and
6	"(B) before the due date for filing such re-
7	turn for the taxable year.
8	"(3) CITIZENSHIP AND LAWFUL PRESENCE RE-
9	QUIREMENTS.—
10	"(A) IN GENERAL.—No credit shall be al-
11	lowed under this section to a taxpayer unless—
12	"(i) the taxpayer (and, in the case of
13	a joint return, the taxpayer's spouse) sat-
14	isfy the requirements under subparagraph
15	(B),
16	"(ii) with respect to any qualifying
17	child, such child satisfies the requirements
18	under subparagraph (B), and
19	"(iii) with respect to any dependent
20	described in subsection (h), such dependent
21	satisfies the requirements under subpara-
22	graph (B).
23	"(B) REQUIREMENTS.—The requirements
24	described in this subparagraph are that the in-
25	dividual—

1	(1) shall be a citizen of the United
2	States or an alien lawfully present in the
3	United States, and
4	"(ii) may not be—
5	"(I) an alien granted asylum
6	under section 208 of the Immigration
7	and Nationality Act (8 U.S.C. 1158)
8	"(II) an alien granted parole
9	under section $212(d)(5)$ or
10	236(a)(2)(B) of the Immigration and
11	Nationality Act (8 U.S.C. 1182(d)(5)
12	1126(a)(2)(B)),
13	"(III) an alien granted tem-
14	porary protected status under section
15	244 of the Immigration and Nation
16	ality Act (8 U.S.C. 1254a),
17	"(IV) an alien granted with
18	holding of removal under section
19	241(b)(3) of the Immigration and Na-
20	tionality Act (8 U.S.C. 1231(b)(3)),
21	"(V) any nonimmigrant described
22	in section 101(a)(15) of the Immigra-
23	tion and Nationality Act (8 U.S.C
24	1101(a)(15)),

1	"(VI) any alien granted deferred
2	action or deferred enforced departure
3	including pursuant to the memo-
4	randum of the Department of Home-
5	land Security entitled 'Exercising
6	Prosecutorial Discretion with Respect
7	to Individuals Who Came to the
8	United States as Children' issued or
9	June 15, 2012, or
10	"(VII) an alien who has been
11	issued an employment-based immi-
12	grant visa described in section 203(b)
13	of that Act (8 U.S.C. 1153(b)).", and
14	(5) by striking subsection (h) and inserting the
15	following:
16	"(h) Partial Credit Allowed for Certain
17	OTHER DEPENDENTS.—
18	"(1) In General.—The credit determined
19	under subsection (a) shall be increased by \$500 for
20	each dependent of the taxpayer (as defined in sec-
21	tion 152) other than a qualifying child described in
22	subsection (c).
23	"(2) Exception for certain noncitizens.—
24	Paragraph (1) shall not apply with respect to any
25	individual who would not be a dependent if subpara-

1	graph (A) of section 152(b)(3) were applied without
2	regard to all that follows 'resident of the United
3	States'.".
4	(b) Earned Income Tax Credit.—Section 32 of
5	the Internal Revenue Code of 1986 is amended by insert-
6	ing after subsection (f) the following new subsection:
7	"(g) Citizenship and Lawful Presence Re-
8	QUIREMENTS.—No credit shall be allowed under this sec-
9	tion to an eligible individual unless—
10	"(1) the individual (and, in the case of a joint
11	return, the individual's spouse) satisfy the require-
12	ments described in section 24(e)(3)(B), and
13	"(2) with respect to any qualifying child, such
14	child satisfies the requirements under such section.".
15	(c) Conforming Amendments.—Section
16	6213(g)(2) of the Internal Revenue Code of 1986 is
17	amended—
18	(1) in subparagraph (I), by striking "TIN" and
19	inserting "social security number", and
20	(2) by striking subparagraph (L) and inserting
21	the following:
22	"(L) the inclusion on a return of a TIN re-
23	quired to be included on the return under sec-
24	tion 21, 6428, or 6428A, or the inclusion on a
25	return of a social security number required to

1	be included on the return under section 24 or
2	32, if—
3	"(i) such TIN or social security num-
4	ber, as applicable, is of an individual whose
5	age affects the amount of the credit under
6	such section, and
7	"(ii) the computation of the credit on
8	the return reflects the treatment of such
9	individual as being of an age different
10	from the individual's age based on such
11	TIN or social security number, as applica-
12	ble,".
13	(d) Effective Date.—The amendments made by
14	this section shall apply to taxable years beginning after
15	December 31, 2024.
16	SEC. 7. FEDERAL EMERGENCY MANAGEMENT AGENCY PRO-
17	HIBITIONS.
18	The Administrator of the Federal Emergency Man-
19	agement Agency shall not use amounts available to the
20	Federal Emergency Management Agency for the purpose
21	of—
22	(1) sheltering and related activities provided by
23	non-Federal entities, including facility improvements
24	and construction, in support of relieving over-
25	crowding in short-term holding facilities of U.S.

1	Customs and Border Protection, including the Shel-
2	ter and Services Program and any other substan-
3	tially similar program;
4	(2) the emergency food and shelter program
5	under title III of the McKinney-Vento Homeless As-
6	sistance Act (42 U.S.C. 11331 et seq.) for the pur-
7	poses of providing shelter and other services to fami-
8	lies and individuals encountered by the Department
9	of Homeland Security, including humanitarian relief
10	awards under the emergency food and shelter pro-
11	gram and any other substantially similar program;
12	or
13	(3) carrying out any program of the Federal
14	Emergency Management Agency that provides as-
15	sistance to—
16	(A) an alien (as defined in section 101(a)
17	of the Immigration and Nationality Act (8
18	U.S.C. 1101(a))) who is unlawfully present in
19	the United States;
20	(B) an alien granted parole under section
21	212(d)(5) or $236(a)(2)(B)$ of the Immigration
22	and Nationality Act (8 U.S.C. 1182(d)(5),
23	1226(a)(2)(B));

1	(C) an alien granted asylum under section
2	208 of the Immigration and Nationality Act (8
3	U.S.C. 1158);
4	(D) an alien granted temporary protected
5	status under section 244 of the Immigration
6	and Nationality Act (8 U.S.C. 1254a);
7	(E) an alien granted deferred action or de-
8	ferred enforced departure, including pursuant
9	to the memorandum of the Department of
10	Homeland Security entitled "Exercising Pros-
11	ecutorial Discretion with Respect to Individuals
12	Who Came to the United States as Children"
13	issued on June 15, 2012; or
14	(F) an alien granted withholding of re-
15	moval under section 241(b)(3) of the Immigra-
16	tion and Nationality Act (8 U.S.C. 1231(b)(3)).
17	SEC. 8. ELIGIBILITY FOR POSTSECONDARY FINANCIAL AS-
18	SISTANCE BASED ON IMMIGRATION STATUS.
19	Section 484(a)(5) of the Higher Education Act of
20	1965 (20 U.S.C. 1091(a)(5)) is amended to read as fol-
21	lows:
22	"(5) be a citizen, national, or permanent resi-
23	dent of the United States; and".

1	SEC. 9. REDUCING ESEA FUNDING FOR SANCTUARY JURIS
2	DICTIONS.
3	Subpart 2 of part F of title VIII of the Elementary
4	and Secondary Education Act of 1965 (20 U.S.C. 7901
5	et seq.) is amended by adding at the end the following:
6	"SEC. 8549D. FUNDING REDUCTIONS FOR SANCTUARY JU-
7	RISDICTIONS.
8	"(a) Funding Reductions for Sanctuary Juris-
9	DICTIONS.—
10	"(1) In general.—Notwithstanding any other
11	provision of this Act, if the Secretary determines for
12	a fiscal year that a State or political subdivision of
13	a State is a sanctuary jurisdiction, the Secretary
14	shall reduce the allotment or grant that is otherwise
15	authorized under any provision of this Act for the
16	State educational agency of such State or for the eli-
17	gible entity of such political subdivision, as applica-
18	ble, by 50 percent for such fiscal year.
19	"(2) REALLOTMENT.—In any case in which the
20	Secretary reduces an allotment or grant to a State
21	educational agency or eligible entity under para-
22	graph (1) for a fiscal year, the Secretary shall
23	reallot an amount for such fiscal year equal to such
24	reduction to the remaining State educational agen-
25	cies of States that are not sanctuary jurisdictions or

eligible entities of political subdivisions that are not

26

sanctuary jurisdictions, in accordance with the applicable requirements of that allotment or grant.

"(b) Subgrants.—

"(1) IN GENERAL.—Notwithstanding any other provision of this Act, if the Secretary determines for a fiscal year that a political subdivision of a State is a sanctuary jurisdiction, the State educational agency shall reduce the subgrant amount otherwise authorized under this Act for an eligible entity of such sanctuary jurisdiction by 50 percent for such fiscal year.

"(2) REALLOTMENT.—In any case in which a State educational agency reduces a subgrant to an eligible entity under paragraph (1) for a fiscal year, the State educational agency shall reallocate an amount for such fiscal year equal to such reduction to eligible entities of the State that are not eligible entities of sanctuary jurisdictions, in accordance with the applicable requirements of that subgrant.

"(c) Sanctuary Jurisdiction.—The term 'sanc-21 tuary jurisdiction' means a State or a political subdivision 22 of a State, including a city, county, township, school dis-23 trict, or other political subdivision, with laws, ordinances, 24 regulations, directives, policies, or practices that obstruct

I	Federal and local law enforcement agencies from enforcing
2	Federal immigration law, including—
3	"(1) prohibiting employees from sending, receiv
4	ing, maintaining, or exchanging with any Federal
5	State, or local government entity, information re
6	garding the citizenship or the lawful or unlawful im
7	migration status of any individual; or
8	"(2) denying a request lawfully made by the
9	Department of Homeland Security under section
10	236 or 287 of the Immigration and Nationality Ac
11	16 (8 U.S.C. 1226 and 1357) to comply with a de
12	tainer for, or notify about the release of, an indi
	vidual.".
13	victum.
13	SEC. 10. LIMITATION ON REFUGEE RESETTLEMENT ANI
14	
14 15	SEC. 10. LIMITATION ON REFUGEE RESETTLEMENT AND
	SEC. 10. LIMITATION ON REFUGEE RESETTLEMENT AND OTHER SERVICES FOR CERTAIN HAITIAN IM
14 15 16	SEC. 10. LIMITATION ON REFUGEE RESETTLEMENT AND OTHER SERVICES FOR CERTAIN HAITIAN IMMIGRANTS.
14 15 16 17	SEC. 10. LIMITATION ON REFUGEE RESETTLEMENT AND OTHER SERVICES FOR CERTAIN HAITIAN IMMEDIATE. (a) IN GENERAL.—Section 501 of the Refugee Edu
14 15 16 17	SEC. 10. LIMITATION ON REFUGEE RESETTLEMENT AND OTHER SERVICES FOR CERTAIN HAITIAN IMMERANTS. (a) IN GENERAL.—Section 501 of the Refugee Education Assistance Act of 1980 (8 U.S.C. 1522 note) is
14 15 16 17 18	SEC. 10. LIMITATION ON REFUGEE RESETTLEMENT AND OTHER SERVICES FOR CERTAIN HAITIAN IMMERANTS. (a) IN GENERAL.—Section 501 of the Refugee Education Assistance Act of 1980 (8 U.S.C. 1522 note) is amended—
14 15 16 17 18 19 20	SEC. 10. LIMITATION ON REFUGEE RESETTLEMENT AND OTHER SERVICES FOR CERTAIN HAITIAN IMMERANTS. (a) IN GENERAL.—Section 501 of the Refugee Education Assistance Act of 1980 (8 U.S.C. 1522 note) is amended— (1) by striking "Cuban and Haitian entrants"
14 15 16 17 18 19 20 21	SEC. 10. LIMITATION ON REFUGEE RESETTLEMENT AND OTHER SERVICES FOR CERTAIN HAITIAN IMMERANTS. (a) IN GENERAL.—Section 501 of the Refugee Education Assistance Act of 1980 (8 U.S.C. 1522 note) is amended— (1) by striking "Cuban and Haitian entrants' each place such term appears and inserting "Cuban"
14 15 16 17 18 19 20 21	OTHER SERVICES FOR CERTAIN HAITIAN IM MIGRANTS. (a) IN GENERAL.—Section 501 of the Refugee Edu cation Assistance Act of 1980 (8 U.S.C. 1522 note) is amended— (1) by striking "Cuban and Haitian entrants' each place such term appears and inserting "Cuban entrants"; and

1	(A) in the matter preceeding paragraph
2	(1), by striking "Cuban and Haitian entrant"
3	and inserting "Cuban entrant";
4	(B) in paragraph (1), by striking "Cuban/
5	Haitian Entrant" and inserting "Cuban En-
6	trant'';
7	(C) by striking "or Haiti" each place such
8	term appears.
9	(b) Conforming Amendments.—
10	(1) The Personal Responsibility and Work Op-
11	portunity Reconciliation Act of 1996 (Public Law
12	104–193) is amended by striking "Cuban and Hai-
13	tian entrant" each place it appears and inserting
14	"Cuban entrant".
15	(2) Section 1611(c)(5) of the Social Security
16	Act (42 U.S.C. 1382(c)(5)) is amended by striking
17	"Cuban and Haitian entrants" and inserting
18	"Cuban entrants".
19	SEC. 11. PROHIBITING PARTICIPATION IN FEDERAL BEN-
20	EFIT PROGRAMS UNTIL A SATISFACTORY IM-
21	MIGRATION STATUS IS VERIFIED.
22	Section 1137(d) of the Social Security Act (42 U.S.C.
23	1320b-7(d)) is amended—
24	(1) in paragraph (2)(A), by striking "the Immi-
25	gration and Naturalization Service" and inserting

1	"the Department of Homeland Security or the De-
2	partment of Justice, as applicable,";
3	(2) in paragraph (3), in the matter preceding
4	subparagraph (A)—
5	(A) by striking "the Immigration and Nat-
6	uralization Service" and inserting "the Depart-
7	ment of Homeland Security"; and
8	(B) by striking "the Service" and inserting
9	"the Secretary of Homeland Security";
10	(3) in paragraph (4)—
11	(A) in subparagraph (A)—
12	(i) in clause (i), by inserting ", not to
13	exceed 30 days," after "reasonable oppor-
14	tunity";
15	(ii) in clause (ii), by striking "may
16	not" and all that follows through the pe-
17	riod and inserting the following: "shall not
18	provide benefits under the program to the
19	individual until the State is provided evi-
20	dence indicating the individual's satisfac-
21	tory immigration status and the State has
22	received information from the Secretary of
23	Homeland Security verifying the individ-
24	ual's legal immigration status pursuant to
25	subparagraph (B)."; and

1	(B) in subparagraph (B)—
2	(i) in clause (i)—
3	(I) by striking "the Immigration
4	and Naturalization Service" each
5	place it appears and inserting "the
6	Secretary of Homeland Security"; and
7	(II) by inserting "and" at the
8	end;
9	(ii) by striking clause (ii);
10	(iii) by redesignating clause (iii) as
11	clause (ii); and
12	(iv) in clause (ii), as so redesignated,
13	by striking "the Service" and inserting
14	"the Secretary of Homeland Security";
15	and
16	(4) in paragraph (5)(A), by striking "or termi-
17	nate".
18	SEC. 12. VERIFICATION OF CITIZENSHIP FOR WIC AND
19	SCHOOL MEALS.
20	(a) WIC.—Section 17(d) of the Child Nutrition Act
21	of 1966 (42 U.S.C. 1786(d)) is amended by adding at the
22	end the following:
23	"(4) CITIZENSHIP REQUIREMENTS.—An infant
24	or a child shall be considered ineligible for the pro-
25	gram under this section if—

1	"(A) the infant or child is not—
2	"(i) a citizen of the United States; or
3	"(ii) an alien who is admitted to the
4	United States as a refugee under section
5	207 of the Immigration and Nationality
6	Act (8 U.S.C. 1157); and
7	"(B) a parent (including a guardian) of
8	the infant or child is—
9	"(i) an alien (as defined in section
10	101(a) of the Immigration and Nationality
11	Act (8 U.S.C. 1101(a)) who is unlawfully
12	present in the United States;
13	"(ii) an alien granted asylum under
14	section 208 of the Immigration and Na-
15	tionality Act (8 U.S.C. 1158);
16	"(iii) an alien granted parole under
17	section $212(d)(5)$ or $236(a)(2)(B)$ of the
18	Immigration and Nationality Act (8 U.S.C.
19	1182(d)(5), 1126(a)(2)(B));
20	"(iv) an alien granted temporary pro-
21	tected status under section 244 of the Im-
22	migration and Nationality Act (8 U.S.C.
23	1254a);
24	"(v) an alien granted deferred action
25	or deferred enforced departure, including

1	pursuant to the memorandum of the De-
2	partment of Homeland Security entitled
3	'Exercising Prosecutorial Discretion with
4	Respect to Individuals Who Came to the
5	United States as Children' issued on June
6	15, 2012; or
7	"(vi) an alien granted withholding of
8	removal under section 241(b)(3) of the Im-
9	migration and Nationality Act (8 U.S.C.
10	1231(b)(3)).".
11	(b) School Meals.—Section 9(b) of the Richard B.
12	Russell National School Lunch Act (42 U.S.C. 1758(b))
13	is amended by adding at the end the following:
14	"(16) CITIZENSHIP REQUIREMENTS.—A child
15	shall be considered ineligible for free or reduced
16	price lunch under this Act and free or reduced price
17	breakfast under section 4 of the Child Nutrition Act
18	of 1966 (42 U.S.C. 1773) if—
19	"(A) the child is not—
20	"(i) a citizen of the United States; or
21	"(ii) an alien who is admitted to the
22	United States as a refugee under section
23	207 of the Immigration and Nationality
24	Act (8 U.S.C. 1157); and

1	"(B) a parent (including a guardian) of
2	the child is—
3	"(i) an alien (as defined in section
4	101(a) of the Immigration and Nationality
5	Act (8 U.S.C. 1101(a)) who is unlawfully
6	present in the United States;
7	"(ii) an alien granted asylum under
8	section 208 of the Immigration and Na-
9	tionality Act (8 U.S.C. 1158);
10	"(iii) an alien granted parole under
11	section $212(d)(5)$ or $236(a)(2)(B)$ of the
12	Immigration and Nationality Act (8 U.S.C.
13	1182(d)(5), 1126(a)(2)(B));
14	"(iv) an alien granted temporary pro-
15	tected status under section 244 of the Im-
16	migration and Nationality Act (8 U.S.C.
17	1254a);
18	"(v) an alien granted deferred action
19	or deferred enforced departure, including
20	pursuant to the memorandum of the De-
21	partment of Homeland Security entitled
22	'Exercising Prosecutorial Discretion with
23	Respect to Individuals Who Came to the
24	United States as Children' issued on June
25	15, 2012; or

b)(3) of the Im- Act (8 U.S.C.
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S AND FEDERAL
GANIZATIONS.
G.—Section 105
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ON-CITIZENS.—
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ection 101(a) of
Act (8 U.S.C.
in the United
e United States
)(B) of the Im-
S.C. 1182(d)(5),

1	"(3) any alien granted asylum under section
2	208 of the Immigration and Nationality Act (8
3	U.S.C. 1158);
4	"(4) any alien granted temporary protected sta-
5	tus under section 244 of the Immigration and Na-
6	tionality Act (8 U.S.C. 1254a);
7	"(5) any alien granted deferred action or de-
8	ferred enforced departure, including pursuant to the
9	memorandum of the Department of Homeland Secu-
10	rity entitled 'Exercising Prosecutorial Discretion
11	with Respect to Individuals Who Came to the United
12	States as Children' issued on June 15, 2012; or
13	"(6) any alien granted withholding of removal
14	under section 241(b)(3) of the Immigration and Na-
15	tionality Act (8 U.S.C. 1231(b)(3)).".
16	(b) RESTRICTION ON USE OF FEDERAL FUNDING BY
17	Tax-exempt Organizations.—
18	(1) In General.—Section 501 of the Internal
19	Revenue Code of 1986 is amended by adding at the
20	end the following new subsection:
21	"(s) Prohibition of Support to Certain Non-
22	CITIZENS.—Notwithstanding subsection (a), an organiza-
23	tion which is described in subsection (c)(3) shall not be
24	exempt from taxation under subsection (a) for any taxable
25	year if, at any time during such taxable year, such organi-

zation uses any Federal grant, appropriation, or other Federal funding to provide monetary support, services, or 3 in-kind contributions to— "(1) any alien (as defined in section 101(a) of 4 5 the Immigration and Nationality Act) who is unlaw-6 fully present in the United States, 7 "(2) any alien granted parole under section 8 212(d)(5) or 236(a)(2)(B) of the Immigration and 9 Nationality Act, 10 "(3) any alien granted temporary protected sta-11 tus under section 244 of the Immigration and Na-12 tionality Act, 13 "(4) any alien granted deferred action or de-14 ferred enforced departure, including pursuant to the 15 memorandum of the Department of Homeland Secu-16 rity entitled 'Exercising Prosecutorial Discretion 17 with Respect to Individuals Who Came to the United 18 States as Children' issued on June 15, 2012, or 19 "(5) any alien granted withholding of removal 20 under section 241(b)(3) of the Immigration and Na-21 tionality Act.". 22 (2) Effective date.—The amendment made 23 by this subsection shall apply to taxable years begin-24 ning after December 31, 2024.

1 SEC. 14. IMPLEMENTING REGULATIONS AND GUIDANCE.

- 2 The head of each appropriate agency shall promul-
- 3 gate such rulemaking and guidance as may be required
- 4 to carry out this Act and the amendments made by this
- 5 Act.