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3 Title: Expanded Child Tax Credit
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5 Introduced by: Mara Darian, for the Medical Student Section
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7 Original Authors: Maria Chyz, Beena Haque, and Isabella Kunkel
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9 Referred To: Reference Committee B
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11 House Action: **APPROVED AS AMENDED**
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14 Whereas, in 2020, 19.3 percent of individuals under the age of 18 in Michigan lived at or
15 below the national poverty line, putting the state's average for childhood poverty more than three
16 percent higher than the national average, and
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18 Whereas, children across most other racial categories are more likely to experience poverty
19 than their white counterparts and they are disproportionately represented among children in
20 poverty, and
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22 Whereas, child poverty negatively impacts children's physical, mental, and emotional health
23 and development, and this effect continues into adulthood, and
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25 Whereas, the American Heart Association notes mounting evidence that mitigation of child
26 poverty improves cardiovascular outcomes in adulthood and recommends tax credits as one means
27 of mitigation, and
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29 Whereas, the existing child tax credit legislation detailed in the American Recovery and
30 Rescue Plan of 2009 excludes roughly half of Latino and Black children because their parents earn
31 too little income to receive full benefit of that policy, and
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33 Whereas, the expanded child tax credit included in the American Rescue Plan Act of 2021
34 dramatically and quickly reduced child poverty rates in the United States, including significant
35 reductions in poverty rates for Black and Latino children, and
36

37 Whereas, 91 percent of families with low incomes utilized funds provided through the
38 expanded child tax credit for necessities, including food, clothing, shelter, utilities, or education,
39 and
40

41 Whereas, the expanded child tax credit included in the American Rescue Plan Act of 2021
42 ended in December 2021, and
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44 Whereas, Michigan is home to many of the groups most likely to be excluded by a federal
45 child tax credit, including families of color and rural families, and struggles with many of the social
46 issues addressed by an expanded child tax credit, including child health outcomes and educational
47 outcomes, and
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49 Whereas, seven states to date have successfully implemented a child tax credit to
50 supplement and strengthen that offered by federal legislation; therefore be it

51
52 RESOLVED: That MSMS advocate for and support an amendment to Michigan law, seeking
53 institution of a permanent expanded child tax credit; and be it further

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55 RESOLVED: That MSMS support legislation which creates an annual, refundable child tax
56 credit for each child under the age of 19; and be it further

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58 RESOLVED: That our Michigan Delegation to the American Medical Association (AMA) ask
59 our AMA to support the American Families Plan of 2021 and/or similar policies that aim to institute
60 a permanent, expanded child tax credit at the federal level.

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63 WAYS AND MEANS COMMITTEE FISCAL NOTE: \$1,000-\$2,000 for new MSMS and AMA policy.

Relevant MSMS Policy: None

Relevant AMA Policy: None

Sources:

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