

*Proposal for*

## **Fiscal Assistance for Mothers through Income-Linked Education and Support Act**

**Whereas**, the government recognizes the invaluable role of women in nurturing and raising children, contributing to the development of future generations and the overall well-being of society;

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

### **Section 1: Short Title**

This Act may be cited as the "FAMILIES Act."

### **Section 2: Findings and Purpose**

#### (a) Findings

- (i) Strong families are the foundation of a healthy society.
- (ii) Policies that support life and empower families can lead to increased childbirth rates and a more stable population.
- (iii) The United States can learn from successful family policies implemented in other countries, such as Hungary.

Measured effects of its implemented policy include:

- (1) Increased women's labor force participation
- (2) Decreased abortion
- (3) Decreased divorce rates
- (4) Halted decline in birth rates

#### (b) Purpose

The purpose of this Act is to help reverse concerning population trends in the United States by recognizing and incentivizing the contribution of women to the development of future generations

### **Section 3: Definitions**

- (a) "Eligible woman" means a woman who is a U.S. citizen or permanent resident, and is the primary caregiver of a child or children under the age of 18.
- (b) "Primary caregiver" means the person primarily responsible for the daily care and upbringing of the child or children.
- (c) "Income tax credit" means a reduction in the amount of income tax owed by an eligible woman.

### **Section 4: Lifetime Income Tax Credit for Women**

- (a) An eligible woman shall be entitled to a lifetime income tax credit equal to 25% of her tax liability for each child for which she becomes the primary caregiver, reducing the amount of tax she owes.
- (b) The maximum number of children a woman can claim under this act is four.
- (c) Each child who receives a birth certificate, regardless of length of life, can be claimed under this act, so long as the mother is not convicted in a court of law as being culpable for the child's premature death.
- (d) The income tax credit shall be non-refundable, meaning it can only be used to reduce the eligible woman's tax liability to zero, and any unused credit cannot be carried forward or received as a refund.



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### **Section 5: Effective Date**

This Act shall take effect immediately upon its enactment, applying to taxable years 2026 and beyond.

### **Section 6: Severability**

If any provision of this Act or the application thereof to any person or circumstance is held invalid, the remainder of this Act and the application of such provision to other persons or circumstances shall not be affected thereby.

### **Section 7: Repeals**

This Act does not repeal or modify any existing federal tax provisions or credits.

### **Section 8: Implementation**

The Internal Revenue Service (IRS) shall be responsible for administering the provisions of this Act, including determining eligibility for the lifetime income tax credit and issuing guidance on the application process.