

AMERICAN MEDICAL ASSOCIATION HOUSE OF DELEGATES

Resolution: 228  
(A-22)

Introduced by: Michigan  
Subject: Expanded Child Tax Credit  
Referred to: Reference Committee B

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1 Whereas, Poverty rates for individuals under the age of 18 increased from 14.4 percent in 2019  
2 to 16.1 percent in 2020; and  
3  
4 Whereas, Children across most other racial categories are more likely to experience poverty  
5 than their white counterparts and they are disproportionately represented among children in  
6 poverty; and  
7  
8 Whereas, Child poverty negatively impacts children's physical, mental, and emotional health  
9 and development, and this effect continues into adulthood; and  
10  
11 Whereas, The American Heart Association notes mounting evidence that mitigation of child  
12 poverty improves cardiovascular outcomes in adulthood and recommends tax credits as one  
13 means of mitigation; and  
14  
15 Whereas, The existing child tax credit legislation detailed in the American Recovery and  
16 Reinvestment Plan of 2009 excludes roughly half of Latino and Black children because their  
17 parents earn too little income to receive full benefit of that policy; and  
18  
19 Whereas, The expanded child tax credit included in the American Rescue Plan Act of 2021  
20 dramatically and quickly reduced child poverty rates in the United States, including significant  
21 reductions in poverty rates for Black and Latino children; and  
22  
23 Whereas, 91 percent of families with low incomes utilized funds provided through the expanded  
24 child tax credit for necessities, including food, clothing, shelter, utilities, or education; and  
25  
26 Whereas, The expanded child tax credit included in the American Rescue Plan Act of 2021  
27 ended in December 2021; and  
28  
29 Whereas, Seven states to date have successfully implemented a child tax credit to supplement  
30 and strengthen that offered by federal legislation; therefore be it  
31  
32 RESOLVED, That our American Medical Association actively support the American Families  
33 Plan of 2021 and/or similar policies that aim to institute a permanent, expanded child tax credit  
34 at the federal level. (Directive to Take Action)

Fiscal Note: Not yet determined

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