

.....
(Original Signature of Member)

119TH CONGRESS
2D SESSION

H. R. _____

To amend the Internal Revenue Code of 1986 to allow general contributions
to Trump accounts for foster children.

IN THE HOUSE OF REPRESENTATIVES

Mr. MOORE of Utah introduced the following bill; which was referred to the
Committee on _____

A BILL

To amend the Internal Revenue Code of 1986 to allow
general contributions to Trump accounts for foster children.

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.**

4 This Act may be cited as the “Foster Youth Invest-
5 ment Act”.

1 **SEC. 2. GENERAL CONTRIBUTIONS TO TRUMP ACCOUNTS**
2 **FOR FOSTER CHILDREN.**

3 (a) IN GENERAL.—Section 530A(f)(3)(A) of the In-
4 ternal Revenue Code of 1986 is amended by adding at the
5 end the following new clause:

6 “(iv) All account beneficiaries who—
7 “(I) have not attained the age of
8 18 before the close of the calendar
9 year in which the contribution is
10 made, and
11 “(II) are the eligible foster child
12 (as defined in section 152(f)(1)(C)) of
13 any taxpayer or are under the cus-
14 tody, supervision, or guardianship of a
15 State or Indian tribal government.”.

16 (b) COMBINATIONS OF CLASSES AND REQUIREMENTS
17 PERMITTED.—Section 530A(f)(3)(A) of such Code, as
18 amended by subsection (a), is amended by adding at the
19 end the following new flush sentence:

20 “Such term shall also include any combination
21 of one or more groups described in clause (ii),
22 (iii), or (iv), and any group determined using a
23 combination of the criteria in clauses (ii), (iii),
24 and (iv) (except that all account beneficiaries in
25 such group must have not attained the age of

1 18 before the close of the calendar year in
2 which the contribution is made).”.

3 (c) EFFECTIVE DATE.—The amendments made by
4 this subsection shall apply to contributions made after De-
5 cember 31, 2025.