

## S 1122

A bill to amend the Internal Revenue Code of 1986 to provide a refundable credit against tax with respect to education and training of developmentally disabled children.

**Congress:** 107 (2001–2003, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** Jun 28, 2001

**Current Status:** Read twice and referred to the Committee on Finance.

**Latest Action:** Read twice and referred to the Committee on Finance. (Jun 28, 2001)

**Official Text:** <https://www.congress.gov/bill/107th-congress/senate-bill/1122>

### Sponsor

**Name:** Sen. Torricelli, Robert G. [D-NJ]

**Party:** Democratic • **State:** NJ • **Chamber:** Senate

### Cosponsors

*No cosponsors are listed for this bill.*

### Committee Activity

| Committee         | Chamber | Activity    | Date         |
|-------------------|---------|-------------|--------------|
| Finance Committee | Senate  | Referred To | Jun 28, 2001 |

### Subjects & Policy Tags

**Policy Area:**

Taxation

### Related Bills

*No related bills are listed.*

### Summary (as of Jun 28, 2001)

Amends the Internal Revenue Code to allow a tax credit for up to \$3,000 of the amount paid or incurred by the taxpayer during the taxable year for qualified child disability expenses for services and equipment related to education and training of a child of the taxpayer with a developmental disability, including behavioral therapy, speech therapy, occupational therapy, physical therapy, auditory therapy, assistive communication technology, and other related services. Phases out the credit by \$500 increments per \$1,000 of modified adjusted gross income over \$150,000.

### Actions Timeline

- **Jun 28, 2001:** Introduced in Senate
- **Jun 28, 2001:** Read twice and referred to the Committee on Finance.