

HR 253

Tax Relief For Families With Children Act

Congress: 107 (2001–2003, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Jan 30, 2001

Current Status: Sponsor introductory remarks on measure. (CR E80)

Latest Action: Sponsor introductory remarks on measure. (CR E80) (Jan 31, 2001)

Official Text: <https://www.congress.gov/bill/107th-congress/house-bill/253>

Sponsor

Name: Rep. Gilman, Benjamin A. [R-NY-20]

Party: Republican • **State:** NY • **Chamber:** House

Cosponsors (3 total)

Cosponsor	Party / State	Role	Date Joined
Rep. McCarthy, Carolyn [D-NY-4]	D · NY		Jan 30, 2001
Rep. Clay, Wm. Lacy [D-MO-1]	D · MO		Mar 8, 2001
Rep. Filner, Bob [D-CA-50]	D · CA		Mar 8, 2001

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Jan 30, 2001

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Summary (as of Jan 30, 2001)

Tax Relief For Families With Children Act - Amends the Internal Revenue Code with respect to the dependent care tax credit to: (1) increase the dollar limit on creditable employment-related expenses; (2) increase the percentage of employment-related expenses; and (3) include transportation costs and costs of educational programs.

Increases the child care credit to \$900.

Increases the dollar limit for dependent care services, and allows payments for infant care, including stay-at-home care. Allows carryovers of certain unused dependent care assistance to later taxable years. Allows payments to certain related individuals for routine care.

Allows a taxpayer to elect either the dependent care tax credit, the child tax credit, or the dependent care assistance program exclusion for each dependent, but only one of such tax benefits.

Revises the home office deduction to include the use of the office for dependent care.

Amends title IV part D (Child Support and Establishment of Paternity) of the Social Security Act to require child support orders to include an equitable division between the custodial and noncustodial parents of any costs of providing child care services in any case where the custodial parent is employed or is actively seeking employment.

Title II: Encouraging Business Involvement in Child Care - Amends the Internal Revenue Code to allow an employer-provided child care credit equal to 40 percent of an employer's qualified child care expenditures to: (1) acquire, construct, rehabilitate, or expand property for, or operate a qualified child care facility for employees; or (2) contract with a qualified child care facility to provide child care services to employees.

(Sec. 202) Revises the business charitable deduction for contributions of scientific property used for research to include contributions of scientific equipment, computer technology and equipment, and other services to child care providers and to elementary and secondary schools.

Actions Timeline

- **Jan 31, 2001:** Sponsor introductory remarks on measure. (CR E80)
- **Jan 30, 2001:** Introduced in House
- **Jan 30, 2001:** Introduced in House
- **Jan 30, 2001:** Referred to the House Committee on Ways and Means.