

## S 383

A bill to amend the Internal Revenue Code of 1986 to allow a deduction from gross income for home care and adult day and respite care expenses of individual taxpayers with respect to a dependent of the taxpayer who suffers from Alzheimer's disease or related organic brain disorders.

**Congress:** 107 (2001–2003, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** Feb 15, 2001

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

**Latest Action:** Read twice and referred to the Committee on Finance. (Feb 15, 2001)

**Official Text:** <https://www.congress.gov/bill/107th-congress/senate-bill/383>

### Sponsor

**Name:** Sen. Snowe, Olympia J. [R-ME]

**Party:** Republican • **State:** ME • **Chamber:** Senate

### Cosponsors

*No cosponsors are listed for this bill.*

### Committee Activity

| Committee         | Chamber | Activity    | Date         |
|-------------------|---------|-------------|--------------|
| Finance Committee | Senate  | Referred To | Feb 15, 2001 |

### Subjects & Policy Tags

**Policy Area:**

Taxation

### Related Bills

*No related bills are listed.*

### Summary (as of Feb 15, 2001)

Amends the Internal Revenue Code to allow an individual an income tax deduction for qualified home health care and adult day and respite care expenses with respect to a dependent who: (1) resides with the taxpayer; (2) is a dependent of the taxpayer; and (3) suffers from Alzheimer's disease (or a related organic brain disorder) and is physically or mentally incapable of self-care.

### Actions Timeline

- **Feb 15, 2001:** Introduced in Senate
- **Feb 15, 2001:** Sponsor introductory remarks on measure. (CR S1525-1526)
- **Feb 15, 2001:** Read twice and referred to the Committee on Finance.