

# HR 4002

Long-Term Care Support and Incentive Act of 2002

Congress: 107 (2001–2003, Ended)

Chamber: House
Policy Area: Taxation
Introduced: Mar 19, 2002

Current Status: Referred to the House Committee on Ways and Means.

Latest Action: Referred to the House Committee on Ways and Means. (Mar 19, 2002)

Official Text: https://www.congress.gov/bill/107th-congress/house-bill/4002

### **Sponsor**

Name: Rep. Davis, Susan A. [D-CA-49]

Party: Democratic • State: CA • Chamber: House

### Cosponsors (11 total)

Cosponsor	Party / State	Role	<b>Date Joined</b>
Del. Norton, Eleanor Holmes [D-DC-At Large]	$D \cdot DC$		Apr 10, 2002
Rep. Frost, Martin [D-TX-24]	$D\cdotTX$		Apr 10, 2002
Rep. Lynch, Stephen F. [D-MA-9]	D · MA		Apr 10, 2002
Rep. Millender-McDonald, Juanita [D-CA-37]	D · CA		Apr 10, 2002
Rep. Owens, Major R. [D-NY-11]	$D \cdot NY$		Apr 10, 2002
Rep. Paul, Ron [R-TX-14]	$R \cdot TX$		Apr 10, 2002
Rep. Towns, Edolphus [D-NY-10]	D · NY		Apr 10, 2002
Rep. Woolsey, Lynn C. [D-CA-6]	D · CA		Apr 10, 2002
Rep. Jones, Stephanie Tubbs [D-OH-11]	D · OH		Apr 17, 2002
Rep. Meeks, Gregory W. [D-NY-6]	$D \cdot NY$		Apr 18, 2002
Rep. Carson, Julia [D-IN-10]	$D \cdot IN$		Apr 25, 2002

## **Committee Activity**

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Mar 19, 2002

### **Subjects & Policy Tags**

### **Policy Area:**

Taxation

#### **Related Bills**

No related bills are listed.

#### **Summary** (as of Mar 19, 2002)

Long-Term Care Support and Incentive Act of 2002 - Amends the Internal Revenue Code to: (1) allow a tax deduction in an amount equal to the applicable percentage of the amount of eligible long-term care premiums paid during the taxable year for coverage for the taxpayer, his spouse, and dependents under a qualified long-term care insurance contract, including accelerated deduction percentages for individuals 65 and older; (2) permit qualified long-term care insurance contracts to be offered under cafeteria plans and flexible spending arrangements under certain conditions; and (3) allow a tax credit limited by income for the taxable year for the number of applicable individuals with long-term care needs with respect to whom the taxpayer is an eligible caregiver for the taxable year.

Revises specified requirements for qualifying long-term insurance contracts.

### **Actions Timeline**

- Mar 19, 2002: Introduced in House
- Mar 19, 2002: Introduced in House
- Mar 19, 2002: Sponsor introductory remarks on measure. (CR E387)
- Mar 19, 2002: Referred to the House Committee on Ways and Means.