

S 2029

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: 108 (2003–2005, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Jan 26, 2004

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

Latest Action: Read twice and referred to the Committee on Finance. (Jan 26, 2004)

Official Text: <https://www.congress.gov/bill/108th-congress/senate-bill/2029>

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	Jan 26, 2004

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Summary (as of Jan 26, 2004)

Amends the Internal Revenue Code to allow a tax deduction from gross income for home health care and adult day respite care expenses of an individual 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

- **Jan 26, 2004:** Introduced in Senate
- **Jan 26, 2004:** Read twice and referred to the Committee on Finance.