

HR 5110

Comprehensive Long-Term Care Support Act of 2004

Congress: 108 (2003–2005, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Sep 21, 2004

Current Status: Referred to the Subcommittee on Select Education.

Latest Action: Referred to the Subcommittee on Select Education. (Oct 13, 2004)

Official Text: <https://www.congress.gov/bill/108th-congress/house-bill/5110>

Sponsor

Name: Rep. Herseth, Stephanie [D-SD-At Large]

Party: Democratic • State: SD • Chamber: House

Cosponsors (5 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Lee, Barbara [D-CA-9]	D · CA		Oct 4, 2004
Rep. McGovern, James P. [D-MA-3]	D · MA		Oct 4, 2004
Rep. Hinchey, Maurice D. [D-NY-22]	D · NY		Oct 6, 2004
Rep. Jefferson, William J. [D-LA-2]	D · LA		Nov 16, 2004
Rep. Payne, Donald M. [D-NJ-10]	D · NJ		Nov 16, 2004

Committee Activity

Committee	Chamber	Activity	Date
Education and Workforce Committee	House	Referred to	Oct 13, 2004
Ways and Means Committee	House	Referred To	Sep 21, 2004

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Comprehensive Long-Term Care Support Act of 2004 - Amends the Internal Revenue Code to allow a deduction from gross income (available for taxpayers who do not itemize deductions) for the cost of long-term care premiums for the taxpayer and certain family members, including the taxpayer's spouse, ancestors, or lineal descendants. Phases in the deduction by allowing the deduction of 50 percent of the cost of premiums in 2005, 75 percent in 2006, and 100 percent in 2007 or thereafter. Allows long-term care insurance as a benefit under tax-qualified cafeteria plans and flexible spending arrangements.

Allows a tax credit for caregivers of individuals with long-term health care needs. Phases in a \$3,000 credit amount for 2009 or thereafter, beginning with \$1,000 in 2005, \$1,500 in 2006, \$2,000 in 2007, and \$2,500 in 2008. Reduces the amount of the credit for taxpayers with adjusted gross incomes over \$75,000 (\$150,000 for joint returns), adjusted for inflation after 2005.

Increases funding for the the National Family Caregiver Support Program and the Native American Caregiver Support Program.

Actions Timeline

- **Oct 13, 2004:** Referred to the Subcommittee on Select Education.
- **Sep 21, 2004:** Introduced in House
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- **Sep 21, 2004:** Sponsor introductory remarks on measure. (CR E1670-1671)
- **Sep 21, 2004:** Referred to the Committee on Ways and Means, and in addition to the Committee on Education and the Workforce, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned.
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