

S 1305

Parents' Tax Relief Act of 2005

Congress: 109 (2005–2007, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Jun 23, 2005

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

Latest Action: Read twice and referred to the Committee on Finance. (Jun 23, 2005)

Official Text: <https://www.congress.gov/bill/109th-congress/senate-bill/1305>

Sponsor

Name: Sen. Brownback, Sam [R-KS]

Party: Republican • State: KS • Chamber: Senate

Cosponsors (3 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Chambliss, Saxby [R-GA]	R · GA		Jun 29, 2005
Sen. Martinez, Mel [R-FL]	R · FL		Jun 29, 2005
Sen. Vitter, David [R-LA]	R · LA		Jul 29, 2005

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Jun 24, 2005

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
109 HR 3080	Identical bill	Jun 27, 2005: Referred to the House Committee on Ways and Means.

Parents' Tax Relief Act of 2005 - Amends the Internal Revenue Code to: (1) provide for a minimum tax credit for household and dependent care services for dependents under the age of six; (2) increase to \$5,000 the amount of the personal tax exemption; (3) eliminate the marriage penalty in all income tax brackets; (4) establish a standard tax deduction for expenses related to business usage of a home; (5) make permanent increases in the child tax credit and adjust the amount of such credit for inflation on an annual basis after 2005; (6) allow employers a tax credit for employees who telecommute; and (7) allow an exclusion from employee gross income for employer-provided computer equipment used to work at home.

Amends title II (Old Age, Survivors and Disability Insurance) of the Social Security Act to award social security credits to parents who stay at home, instead of working outside the home, to care for children who are either under age six or under age 10 and disabled. Authorizes transfers from the general fund to specified Social Security trust funds to cover the cost of such credits.

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### **Actions Timeline**

- **Jun 23, 2005:** Introduced in Senate
- **Jun 23, 2005:** Sponsor introductory remarks on measure. (CR S7313-7314)
- **Jun 23, 2005:** Read twice and referred to the Committee on Finance.