

## HR 2249

To amend the Internal Revenue Code of 1986 to modify and make refundable the credit for expenses for household and dependent care services necessary for gainful employment.

**Congress:** 109 (2005–2007, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** May 11, 2005

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

**Latest Action:** Referred to the House Committee on Ways and Means. (May 11, 2005)

**Official Text:** <https://www.congress.gov/bill/109th-congress/house-bill/2249>

### Sponsor

**Name:** Rep. Porter, Jon C. [R-NV-3]

**Party:** Republican • **State:** NV • **Chamber:** House

### Cosponsors

*No cosponsors are listed for this bill.*

### Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	May 11, 2005

### Subjects & Policy Tags

**Policy Area:**

Taxation

### Related Bills

*No related bills are listed.*

### Summary (as of May 11, 2005)

Amends the Internal Revenue Code to revise the tax credit for household and dependent care services necessary for gainful employment by: (1) allowing a credit amount of \$3,000 for each qualifying individual; (2) increasing to \$125,000 the adjusted gross income threshold amount at which credit amounts are reduced; (3) providing for an inflation adjustment to such credit and threshold amounts; and (4) making the credit refundable.

### Actions Timeline

- **May 11, 2005:** Introduced in House
- **May 11, 2005:** Referred to the House Committee on Ways and Means.

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