

Bill Fact Sheet – December 5, 2025 https://legilist.com Bill page: https://legilist.com/bill/109/hr/351

HR 351

To repeal the sunset on the increased assistance pursuant to the dependent care tax credit provisions of the Economic Growth and Tax Relief Reconciliation Act of 2001 and to make the credit refundable.

Congress: 109 (2005–2007, Ended)

Chamber: House Policy Area: Taxation Introduced: Jan 25, 2005

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

Latest Action: Referred to the House Committee on Ways and Means. (Jan 25, 2005)

Official Text: https://www.congress.gov/bill/109th-congress/house-bill/351

Sponsor

Name: Rep. Platts, Todd Russell [R-PA-19]

Party: Republican • State: PA • Chamber: House

Cosponsors

No cosponsors are listed for this bill.

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Jan 25, 2005

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Summary (as of Jan 25, 2005)

Amends the Economic Growth and Tax Relief Reconciliation Act of 2001 to make permanent the increases in assistance pursuant to the dependent care tax credit. Amends the Internal Revenue Code to make such credit refundable.

Actions Timeline

- Jan 25, 2005: Introduced in House
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- Jan 25, 2005: Referred to the House Committee on Ways and Means.