

## HR 1279

To amend the Internal Revenue Code of 1986 to increase the contribution limits to dependent care flexible spending accounts and to provide for a carryover of unused dependent care benefits.

**Congress:** 111 (2009–2011, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Mar 3, 2009

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

**Latest Action:** Referred to the House Committee on Ways and Means. (Mar 3, 2009)

**Official Text:** <https://www.congress.gov/bill/111th-congress/house-bill/1279>

### Sponsor

**Name:** Rep. Sensenbrenner, F. James, Jr. [R-WI-5]

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

### Cosponsors (2 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Latham, Tom [R-IA-4]	R · IA		Mar 3, 2009
Rep. Rooney, Thomas J. [R-FL-16]	R · FL		Mar 11, 2009

### Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Mar 3, 2009

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

No related bills are listed.

### Summary (as of Mar 3, 2009)

Amends the Internal Revenue Code to: (1) allow a maximum annual benefit of \$3,750 (\$7,500 for married couples filing a joint tax return) for a dependent care flexible spending arrangement; and (2) allow a carryover of unused dependent care benefits in tax-exempt cafeteria plans and flexible spending arrangements into the next plan year.

### Actions Timeline

- **Mar 3, 2009:** Introduced in House
- **Mar 3, 2009:** Sponsor introductory remarks on measure. (CR E526)
- **Mar 3, 2009:** Referred to the House Committee on Ways and Means.