

S 1290

A bill to amend the Internal Revenue Code of 1986 to expand the income tax deduction for dependent care to include part-time students for purposes of calculating earned income under the credit.

Congress: 111 (2009–2011, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Jun 18, 2009

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

Latest Action: Read twice and referred to the Committee on Finance. (Jun 18, 2009)

Official Text: <https://www.congress.gov/bill/111th-congress/senate-bill/1290>

Sponsor

Name: Sen. Gillibrand, Kirsten E. [D-NY]

Party: Democratic • **State:** NY • **Chamber:** Senate

Cosponsors

No cosponsors are listed for this bill.

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Jun 18, 2009

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Summary (as of Jun 18, 2009)

Amends the Internal Revenue Code to allow taxpayers who are part-time students to claim the tax credit for dependent care expenses (currently, only full-time students may claim such credit).

Actions Timeline

- **Jun 18, 2009:** Introduced in Senate
- **Jun 18, 2009:** Read twice and referred to the Committee on Finance.