

HR 6234

Comprehensive Long-Term Care Support Act of 2010

Congress: 111 (2009–2011, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Sep 28, 2010

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

Latest Action: Referred to the House Committee on Ways and Means. (Sep 28, 2010)

Official Text: <https://www.congress.gov/bill/111th-congress/house-bill/6234>

Sponsor

Name: Rep. Herseth Sandlin, Stephanie [D-SD-At Large]

Party: Democratic • **State:** SD • **Chamber:** House

Cosponsors (1 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Hinchey, Maurice D. [D-NY-22]	D · NY		Sep 28, 2010

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Sep 28, 2010

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Summary (as of Sep 28, 2010)

Comprehensive Long-Term Care Support Act of 2010 - Amends the Internal Revenue Code to allow a deduction from gross income (available for taxpayers who do not itemize deductions) for the cost of long-term care premiums for the taxpayer and certain family members, including the taxpayer's spouse, ancestors or lineal descendants, and siblings. Phases in the deduction by allowing the deduction of 50 percent of the cost of premiums in 2011, 75 percent in 2012, and 100 percent in 2013 or thereafter. Allows long-term care insurance as a benefit under tax-qualified cafeteria plans and flexible spending arrangements.

Allows a tax credit for caregivers of individuals with long-term health care needs. Phases in a \$3,000 credit amount for 2015 or thereafter, beginning with \$1,000 in 2011, \$1,500 in 2012, \$2,000 in 2013, and \$2,500 in 2014. Reduces the amount of the credit for taxpayers with adjusted gross incomes over \$75,000 (\$150,000 for joint returns), adjusted for inflation after 2011.

Actions Timeline

- **Sep 28, 2010:** Introduced in House
- **Sep 28, 2010:** Referred to the House Committee on Ways and Means.