

## HR 5287

To amend the Internal Revenue Code of 1986 to provide a tax credit for expenses for household and elder care services necessary for gainful employment.

**Congress:** 113 (2013–2015, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Jul 30, 2014

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

**Latest Action:** Referred to the House Committee on Ways and Means. (Jul 30, 2014)

**Official Text:** <https://www.congress.gov/bill/113th-congress/house-bill/5287>

### Sponsor

**Name:** Rep. Lee, Barbara [D-CA-13]

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

### Cosponsors (5 total)

Cosponsor	Party / State	Role	Date Joined
Rep. DeLauro, Rosa L. [D-CT-3]	D · CT		Jul 30, 2014
Rep. Lowey, Nita M. [D-NY-17]	D · NY		Jul 30, 2014
Rep. Schakowsky, Janice D. [D-IL-9]	D · IL		Jul 30, 2014
Rep. Cartwright, Matt [D-PA-17]	D · PA		Jul 31, 2014
Rep. Maloney, Carolyn B. [D-NY-12]	D · NY		Nov 13, 2014

### Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Jul 30, 2014

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

*No related bills are listed.*

### Summary (as of Jul 30, 2014)

Amends the Internal Revenue Code to allow a new tax credit for employment-related expenses necessary to care for a dependent of a taxpayer who has attained age 50, including expenses for household services and for the care of the dependent, including respite care and hospice care. Limits the amount of such credit to \$3,000 for the care of one dependent and \$6,000 for the care of two or more dependents of the taxpayer in a taxable year.

## Actions Timeline

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- **Jul 30, 2014:** Introduced in House
- **Jul 30, 2014:** Referred to the House Committee on Ways and Means.