

S 180

A bill to amend the Internal Revenue Code of 1986 to provide an above-the-line deduction for child care expenses, and for other purposes.

Congress: 114 (2015–2017, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Jan 16, 2015

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

Latest Action: Read twice and referred to the Committee on Finance. (Jan 16, 2015)

Official Text: <https://www.congress.gov/bill/114th-congress/senate-bill/180>

Sponsor

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

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

Cosponsors (1 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Paul, Rand [R-KY]	R · KY		Jan 16, 2015

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Jan 16, 2015

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
114 HR 964	Related bill	Feb 13, 2015: Referred to the House Committee on Ways and Means.

Summary (as of Jan 16, 2015)

Amends the Internal Revenue Code to allow taxpayers who do not otherwise itemize their tax deductions a deduction from gross income (above-the-line deduction) for their employment-related expenses incurred in caring for a child under the age of 13 or a child who is physically or mentally incapable of self care (qualifying child). Limits the dollar amount of such deduction in a taxable year to \$7,000 for taxpayers with one qualifying child or \$14,000 for taxpayers with two or more qualifying children. Allows an annual inflation adjustment to such amounts for taxable years beginning after 2015.

Actions Timeline

• **Jan 16, 2015:** Introduced in Senate

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