

HR 259

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: 114 (2015–2017, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Jan 9, 2015

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

Latest Action: Referred to the House Committee on Ways and Means. (Jan 9, 2015)

Official Text: <https://www.congress.gov/bill/114th-congress/house-bill/259>

Sponsor

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

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

Cosponsors

No cosponsors are listed for this bill.

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Jan 9, 2015

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Summary

 (as of Jan 9, 2015)

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

- **Jan 9, 2015:** Introduced in House
- **Jan 9, 2015:** Referred to the House Committee on Ways and Means.