

S 820

Child and Dependent Care Tax Credit Enhancement Act of 2015

Congress: 114 (2015–2017, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Mar 19, 2015

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

Latest Action: Read twice and referred to the Committee on Finance. (Mar 19, 2015)

Official Text: <https://www.congress.gov/bill/114th-congress/senate-bill/820>

Sponsor

Name: Sen. Casey, Robert P., Jr. [D-PA]

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

Cosponsors

No cosponsors are listed for this bill.

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Mar 19, 2015

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
114 S 3233	Related bill	Jul 14, 2016: Read twice and referred to the Committee on Finance.
114 S 3208	Related bill	Jul 13, 2016: Read twice and referred to the Committee on Finance.
114 HR 1780	Related bill	Apr 14, 2015: Referred to the House Committee on Ways and Means.
114 S 661	Related bill	Mar 4, 2015: Read twice and referred to the Committee on Finance.

Summary (as of Mar 19, 2015)

Child and Dependent Care Tax Credit Enhancement Act of 2015

Amends the Internal Revenue Code, with respect to the tax credit for employment-related expenses incurred for the care of a taxpayer's dependent, to: (1) increase to \$120,000, the adjusted gross income threshold level above which such credit is incrementally reduced; (2) increase the dollar limit on the allowable amount of such credit; (3) allow an inflation adjustment to the threshold amount and the maximum credit amounts, beginning after 2016; and (4) make such credit refundable.

Actions Timeline

- **Mar 19, 2015:** Introduced in Senate
- **Mar 19, 2015:** Read twice and referred to the Committee on Finance.