

## HR 2238

Child and Dependent Care Tax Credit Improvement Act of 2017

**Congress:** 115 (2017–2019, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Apr 28, 2017

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

**Latest Action:** Referred to the House Committee on Ways and Means. (Apr 28, 2017)

**Official Text:** <https://www.congress.gov/bill/115th-congress/house-bill/2238>

### Sponsor

**Name:** Rep. Demings, Val Butler [D-FL-10]

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

### Cosponsors

*No cosponsors are listed for this bill.*

### Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Apr 28, 2017

### Subjects & Policy Tags

**Policy Area:**

Taxation

### Related Bills

Bill	Relationship	Last Action
115 S 1938	Related bill	<b>Oct 5, 2017:</b> Read twice and referred to the Committee on Finance.
115 HR 2633	Related bill	<b>May 24, 2017:</b> Referred to the House Committee on Ways and Means.
115 S 470	Related bill	<b>Feb 28, 2017:</b> Read twice and referred to the Committee on Finance.
115 S 208	Related bill	<b>Jan 24, 2017:</b> Read twice and referred to the Committee on Finance.

### Summary (as of Apr 28, 2017)

#### Child and Dependent Care Tax Credit Improvement Act of 2017

This bill 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 \$126,000, 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 adjusted gross income threshold and the maximum credit amounts, beginning after 2018; and (4) make such credit refundable.

## Actions Timeline

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- **Apr 28, 2017:** Introduced in House
- **Apr 28, 2017:** Referred to the House Committee on Ways and Means.