

HR 323

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: 116 (2019–2021, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Jan 8, 2019

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

Latest Action: Referred to the House Committee on Ways and Means. (Jan 8, 2019)

Official Text: <https://www.congress.gov/bill/116th-congress/house-bill/323>

Sponsor

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

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

Cosponsors (2 total)

| Cosponsor | Party / State | Role | Date Joined |
|--|---------------|------|-------------|
| Rep. Wasserman Schultz, Debbie [D-FL-23] | D · FL | | Jan 8, 2019 |
| Rep. Wilson, Frederica S. [D-FL-24] | D · FL | | Jan 8, 2019 |

Committee Activity

| Committee | Chamber | Activity | Date |
|--------------------------|---------|-------------|-------------|
| Ways and Means Committee | House | Referred To | Jan 8, 2019 |

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Summary (as of Jan 8, 2019)

This bill allows a new tax credit for a taxpayer's employment-related expenses necessary to care for a dependent who has attained age 50.

Employment-related expenses include (1) expenses for household services; and (2) expenses for the care of the dependent, including respite care and hospice care. The expenses must be incurred to enable the taxpayer to be gainfully employed for any period for which there are one or more dependents that qualify for the credit.

The bill 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 8, 2019:** Introduced in House
- **Jan 8, 2019:** Referred to the House Committee on Ways and Means.