

S 4372

Dependent Care Expense Relief Act of 2020

Congress: 116 (2019–2021, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Jul 30, 2020

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

Latest Action: Read twice and referred to the Committee on Finance. (Jul 30, 2020)

Official Text: <https://www.congress.gov/bill/116th-congress/senate-bill/4372>

Sponsor

Name: Sen. Smith, Tina [D-MN]

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

Cosponsors (3 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Van Hollen, Chris [D-MD]	D · MD		Aug 4, 2020
Sen. Blumenthal, Richard [D-CT]	D · CT		Sep 10, 2020
Sen. Sinema, Kyrsten [D-AZ]	D · AZ		Sep 10, 2020

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Jul 30, 2020

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Summary (as of Jul 30, 2020)

Dependent Care Expense Relief Act of 2020

This bill allows the carryover of unused dependent care flexible spending arrangement benefits from plan year 2020 to plan year 2021. It also allows employees terminated from employment to be reimbursed for unused dependent care benefits during a specified period.

The bill requires the Department of the Treasury to issue rules or guidance to expand the definition of dependent care expenses eligible to be reimbursed from a dependent care flexible spending arrangement to account for changes in the dependent care needs of taxpayers due to a COVID-19 (i.e., coronavirus disease 2019) emergency declaration.

Actions Timeline

- **Jul 30, 2020:** Introduced in Senate
- **Jul 30, 2020:** Read twice and referred to the Committee on Finance.