

## S 931

Child and Dependent Care Tax Credit Enhancement Act of 2019

**Congress:** 116 (2019–2021, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** Mar 28, 2019

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

**Latest Action:** Read twice and referred to the Committee on Finance. (Mar 28, 2019)

**Official Text:** <https://www.congress.gov/bill/116th-congress/senate-bill/931>

### Sponsor

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

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

Cosponsors (28 total)

| Cosponsor                           | Party / State | Role | Date Joined  |
|-------------------------------------|---------------|------|--------------|
| Sen. Bennet, Michael F. [D-CO]      | D · CO        |      | Mar 28, 2019 |
| Sen. Blumenthal, Richard [D-CT]     | D · CT        |      | Mar 28, 2019 |
| Sen. Brown, Sherrod [D-OH]          | D · OH        |      | Mar 28, 2019 |
| Sen. Cantwell, Maria [D-WA]         | D · WA        |      | Mar 28, 2019 |
| Sen. Cardin, Benjamin L. [D-MD]     | D · MD        |      | Mar 28, 2019 |
| Sen. Cortez Masto, Catherine [D-NV] | D · NV        |      | Mar 28, 2019 |
| Sen. Durbin, Richard J. [D-IL]      | D · IL        |      | Mar 28, 2019 |
| Sen. Gillibrand, Kirsten E. [D-NY]  | D · NY        |      | Mar 28, 2019 |
| Sen. Hassan, Margaret Wood [D-NH]   | D · NH        |      | Mar 28, 2019 |
| Sen. Hirono, Mazie K. [D-HI]        | D · HI        |      | Mar 28, 2019 |
| Sen. Klobuchar, Amy [D-MN]          | D · MN        |      | Mar 28, 2019 |
| Sen. Leahy, Patrick J. [D-VT]       | D · VT        |      | Mar 28, 2019 |
| Sen. Menendez, Robert [D-NJ]        | D · NJ        |      | Mar 28, 2019 |
| Sen. Merkley, Jeff [D-OR]           | D · OR        |      | Mar 28, 2019 |
| Sen. Murray, Patty [D-WA]           | D · WA        |      | Mar 28, 2019 |
| Sen. Reed, Jack [D-RI]              | D · RI        |      | Mar 28, 2019 |
| Sen. Schumer, Charles E. [D-NY]     | D · NY        |      | Mar 28, 2019 |
| Sen. Stabenow, Debbie [D-MI]        | D · MI        |      | Mar 28, 2019 |
| Sen. Van Hollen, Chris [D-MD]       | D · MD        |      | Mar 28, 2019 |
| Sen. Whitehouse, Sheldon [D-RI]     | D · RI        |      | Mar 28, 2019 |
| Sen. Wyden, Ron [D-OR]              | D · OR        |      | Mar 28, 2019 |
| Sen. Duckworth, Tammy [D-IL]        | D · IL        |      | Apr 1, 2019  |
| Sen. Heinrich, Martin [D-NM]        | D · NM        |      | Apr 2, 2019  |
| Sen. Baldwin, Tammy [D-WI]          | D · WI        |      | Jun 18, 2019 |
| Sen. Jones, Doug [D-AL]             | D · AL        |      | Jun 18, 2019 |
| Sen. King, Angus S., Jr. [I-ME]     | I · ME        |      | Jun 19, 2019 |
| Sen. Booker, Cory A. [D-NJ]         | D · NJ        |      | Jun 20, 2019 |
| Sen. Murphy, Christopher [D-CT]     | D · CT        |      | Jul 24, 2019 |

Committee Activity

| Committee         | Chamber | Activity    | Date         |
|-------------------|---------|-------------|--------------|
| Finance Committee | Senate  | Referred To | Mar 28, 2019 |

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

| Bill        | Relationship | Last Action   |
|-------------|--------------|---|
| 116 HR 1967 | Related bill | <b>Mar 28, 2019:</b> Referred to the House Committee on Ways and Means. |

## **Child and Dependent Care Tax Credit Enhancement Act of 2019**

This bill modifies 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 the credit is incrementally reduced; (2) increase the dollar limits on the allowable amount of the credit; (3) specify rules for married couples filing separate returns; (4) allow an inflation adjustment to the adjusted gross income threshold and the maximum credit amounts, beginning after 2020; and (5) make the credit refundable.

## **Actions Timeline**

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- **Mar 28, 2019:** Introduced in Senate
- **Mar 28, 2019:** Read twice and referred to the Committee on Finance.