

## S 148

### Dependent Income Exclusion Act of 2021

**Congress:** 117 (2021–2023, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** Feb 2, 2021

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

**Latest Action:** Read twice and referred to the Committee on Finance. (Feb 2, 2021)

**Official Text:** <https://www.congress.gov/bill/117th-congress/senate-bill/148>

## Sponsor

**Name:** Sen. Cortez Masto, Catherine [D-NV]

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

## Cosponsors (2 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Brown, Sherrod [D-OH]	D · OH		Feb 2, 2021
Sen. Rosen, Jacky [D-NV]	D · NV		Feb 2, 2021

## Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Feb 2, 2021

## Subjects & Policy Tags

### Policy Area:

Taxation

## Related Bills

Bill	Relationship	Last Action
117 HR 1831	Identical bill	Mar 11, 2021: Referred to the House Committee on Ways and Means.

## Summary (as of Feb 2, 2021)

### Dependent Income Exclusion Act of 2021

This bill excludes certain wages or self-employment earnings of a dependent of a taxpayer for purposes of determining the taxpayer's eligibility for premium tax credits used to purchase insurance on Patient Protection and Affordable Care Act exchanges. To qualify for the exclusion, the dependent must be under 18 years of age or have not attained age 24 during a specified five-year period, and be a full- or part-time student or apprentice or participant in a job training program.

## **Actions Timeline**

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- **Feb 2, 2021:** Introduced in Senate
- **Feb 2, 2021:** Read twice and referred to the Committee on Finance.