

## HR 258

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:** 117 (2021–2023, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Jan 11, 2021

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

**Latest Action:** Referred to the House Committee on Ways and Means. (Jan 11, 2021)

**Official Text:** <https://www.congress.gov/bill/117th-congress/house-bill/258>

### Sponsor

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

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

### Cosponsors

No cosponsors are listed for this bill.

### Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Jan 11, 2021

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

Bill	Relationship	Last Action
117 S 4486	Related bill	Jun 23, 2022: Read twice and referred to the Committee on Finance.

### Summary (as of Jan 11, 2021)

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 11, 2021:** Introduced in House
- **Jan 11, 2021:** Referred to the House Committee on Ways and Means.