

S 271

Child and Dependent Care Tax Credit Enhancement Act of 2021

Congress: 117 (2021–2023, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Feb 8, 2021

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

Latest Action: Read twice and referred to the Committee on Finance. (Feb 8, 2021)

Official Text: <https://www.congress.gov/bill/117th-congress/senate-bill/271>

Sponsor

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

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

Cosponsors (33 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Baldwin, Tammy [D-WI]	D · WI		Feb 8, 2021
Sen. Bennet, Michael F. [D-CO]	D · CO		Feb 8, 2021
Sen. Blumenthal, Richard [D-CT]	D · CT		Feb 8, 2021
Sen. Booker, Cory A. [D-NJ]	D · NJ		Feb 8, 2021
Sen. Brown, Sherrod [D-OH]	D · OH		Feb 8, 2021
Sen. Cantwell, Maria [D-WA]	D · WA		Feb 8, 2021
Sen. Cardin, Benjamin L. [D-MD]	D · MD		Feb 8, 2021
Sen. Cortez Masto, Catherine [D-NV]	D · NV		Feb 8, 2021
Sen. Duckworth, Tammy [D-IL]	D · IL		Feb 8, 2021
Sen. Durbin, Richard J. [D-IL]	D · IL		Feb 8, 2021
Sen. Gillibrand, Kirsten E. [D-NY]	D · NY		Feb 8, 2021
Sen. Hassan, Margaret Wood [D-NH]	D · NH		Feb 8, 2021
Sen. Heinrich, Martin [D-NM]	D · NM		Feb 8, 2021
Sen. Hirono, Mazie K. [D-HI]	D · HI		Feb 8, 2021
Sen. Klobuchar, Amy [D-MN]	D · MN		Feb 8, 2021
Sen. Leahy, Patrick J. [D-VT]	D · VT		Feb 8, 2021
Sen. Lujan, Ben Ray [D-NM]	D · NM		Feb 8, 2021
Sen. Menendez, Robert [D-NJ]	D · NJ		Feb 8, 2021
Sen. Merkley, Jeff [D-OR]	D · OR		Feb 8, 2021
Sen. Murphy, Christopher [D-CT]	D · CT		Feb 8, 2021
Sen. Murray, Patty [D-WA]	D · WA		Feb 8, 2021
Sen. Reed, Jack [D-RI]	D · RI		Feb 8, 2021
Sen. Smith, Tina [D-MN]	D · MN		Feb 8, 2021
Sen. Stabenow, Debbie [D-MI]	D · MI		Feb 8, 2021
Sen. Van Hollen, Chris [D-MD]	D · MD		Feb 8, 2021
Sen. Whitehouse, Sheldon [D-RI]	D · RI		Feb 8, 2021
Sen. Wyden, Ron [D-OR]	D · OR		Feb 8, 2021
Sen. Padilla, Alex [D-CA]	D · CA		Feb 25, 2021
Sen. Peters, Gary C. [D-MI]	D · MI		Feb 25, 2021
Sen. Rosen, Jacky [D-NV]	D · NV		Feb 25, 2021
Sen. Schumer, Charles E. [D-NY]	D · NY		Feb 25, 2021
Sen. King, Angus S., Jr. [I-ME]	I · ME		Mar 9, 2021
Sen. Schatz, Brian [D-HI]	D · HI		Mar 9, 2021

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Feb 8, 2021

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
117 S 3088	Related bill	Oct 27, 2021: Read twice and referred to the Committee on Finance.
117 HR 927	Identical bill	Feb 8, 2021: Referred to the House Committee on Ways and Means.

Summary (as of Feb 8, 2021)

Child and Dependent Care Tax Credit Enhancement Act of 2021

This bill modifies the tax credit for employment-related expenses incurred for the care of a taxpayer's dependent to (1) increase to \$400,000, 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 2022; and (5) make the credit refundable.

Actions Timeline

- **Feb 8, 2021:** Introduced in Senate
- **Feb 8, 2021:** Read twice and referred to the Committee on Finance.