

HR 927

Child and Dependent Care Tax Credit Enhancement Act of 2021

Congress: 117 (2021–2023, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Feb 8, 2021

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

Latest Action: Referred to the House Committee on Ways and Means. (Feb 8, 2021)

Official Text: <https://www.congress.gov/bill/117th-congress/house-bill/927>

Sponsor

Name: Rep. Davis, Danny K. [D-IL-7]

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

Cosponsors (1 total)

Cosponsor	Party / State	Role	Date Joined
Rep. DelBene, Suzan K. [D-WA-1]	D · WA		Feb 8, 2021

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	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 S 271	Identical bill	Feb 8, 2021: Read twice and referred to the Committee on Finance.

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 House
- **Feb 8, 2021:** Referred to the House Committee on Ways and Means.