

S 3657

Child and Dependent Care Tax Credit Enhancement Act of 2024

Congress: 118 (2023–2025, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Jan 24, 2024

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

Latest Action: Read twice and referred to the Committee on Finance. (Jan 24, 2024)

Official Text: <https://www.congress.gov/bill/118th-congress/senate-bill/3657>

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		Jan 24, 2024
Sen. Bennet, Michael F. [D-CO]	D · CO		Jan 24, 2024
Sen. Blumenthal, Richard [D-CT]	D · CT		Jan 24, 2024
Sen. Booker, Cory A. [D-NJ]	D · NJ		Jan 24, 2024
Sen. Brown, Sherrod [D-OH]	D · OH		Jan 24, 2024
Sen. Cantwell, Maria [D-WA]	D · WA		Jan 24, 2024
Sen. Cardin, Benjamin L. [D-MD]	D · MD		Jan 24, 2024
Sen. Cortez Masto, Catherine [D-NV]	D · NV		Jan 24, 2024
Sen. Duckworth, Tammy [D-IL]	D · IL		Jan 24, 2024
Sen. Durbin, Richard J. [D-IL]	D · IL		Jan 24, 2024
Sen. Gillibrand, Kirsten E. [D-NY]	D · NY		Jan 24, 2024
Sen. Heinrich, Martin [D-NM]	D · NM		Jan 24, 2024
Sen. Hirono, Mazie K. [D-HI]	D · HI		Jan 24, 2024
Sen. King, Angus S., Jr. [I-ME]	I · ME		Jan 24, 2024
Sen. Klobuchar, Amy [D-MN]	D · MN		Jan 24, 2024
Sen. Menendez, Robert [D-NJ]	D · NJ		Jan 24, 2024
Sen. Merkley, Jeff [D-OR]	D · OR		Jan 24, 2024
Sen. Murphy, Christopher [D-CT]	D · CT		Jan 24, 2024
Sen. Murray, Patty [D-WA]	D · WA		Jan 24, 2024
Sen. Padilla, Alex [D-CA]	D · CA		Jan 24, 2024
Sen. Reed, Jack [D-RI]	D · RI		Jan 24, 2024
Sen. Schatz, Brian [D-HI]	D · HI		Jan 24, 2024
Sen. Shaheen, Jeanne [D-NH]	D · NH		Jan 24, 2024
Sen. Smith, Tina [D-MN]	D · MN		Jan 24, 2024
Sen. Stabenow, Debbie [D-MI]	D · MI		Jan 24, 2024
Sen. Van Hollen, Chris [D-MD]	D · MD		Jan 24, 2024
Sen. Warnock, Raphael G. [D-GA]	D · GA		Jan 24, 2024
Sen. Welch, Peter [D-VT]	D · VT		Jan 24, 2024
Sen. Whitehouse, Sheldon [D-RI]	D · RI		Jan 24, 2024
Sen. Wyden, Ron [D-OR]	D · OR		Jan 24, 2024
Sen. Fetterman, John [D-PA]	D · PA		Feb 1, 2024
Sen. Peters, Gary C. [D-MI]	D · MI		Feb 7, 2024
Sen. Lujan, Ben Ray [D-NM]	D · NM		Dec 9, 2024

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Jan 24, 2024

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
118 HR 7252	Identical bill	Feb 6, 2024: Referred to the House Committee on Ways and Means.

Summary (as of Jan 24, 2024)

Child and Dependent Care Tax Credit Enhancement Act of 2024

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 2024; and (5) make the credit refundable for taxpayers who have a principal residence for more than half of the taxable year.

Actions Timeline

- **Jan 24, 2024:** Introduced in Senate
- **Jan 24, 2024:** Read twice and referred to the Committee on Finance.