

HR 3707

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: 118 (2023–2025, Ended)

Chamber: House

Policy Area: Taxation

Introduced: May 25, 2023

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

Latest Action: Referred to the House Committee on Ways and Means. (May 25, 2023)

Official Text: <https://www.congress.gov/bill/118th-congress/house-bill/3707>

Sponsor

Name: Rep. Lee, Barbara [D-CA-12]

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

Cosponsors (4 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Carson, Andre [D-IN-7]	D · IN		May 25, 2023
Rep. Johnson, Henry C. "Hank," Jr. [D-GA-4]	D · GA		May 25, 2023
Rep. McGovern, James P. [D-MA-2]	D · MA		May 25, 2023
Rep. Takano, Mark [D-CA-39]	D · CA		May 25, 2023

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	May 25, 2023

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

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

- **May 25, 2023:** Introduced in House
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