

## HR 1426

To amend the Internal Revenue Code of 1986 to increase the amount allowed as a credit under the expenses for household and dependent care services credit and the employer-provided child care credit.

**Congress:** 119 (2025–2027, Current)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Feb 18, 2025

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

**Latest Action:** Referred to the House Committee on Ways and Means. (Feb 18, 2025)

**Official Text:** <https://www.congress.gov/bill/119th-congress/house-bill/1426>

### Sponsor

**Name:** Rep. Mackenzie, Ryan [R-PA-7]

**Party:** Republican • **State:** PA • **Chamber:** House

### Cosponsors

*No cosponsors are listed for this bill.*

### Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Feb 18, 2025

### Subjects & Policy Tags

**Policy Area:**

Taxation

### Related Bills

*No related bills are listed.*

## Summary (as of Feb 18, 2025)

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This bill doubles the maximum amount that an individual may claim as a federal tax credit for qualified child and dependent care expenses and increases the maximum amount an employer may claim as a federal business tax credit for providing certain child care services to employees.

Under the bill, the annual maximum amount allowed for the child and dependent care tax credit is increased to \$6,000 (from \$3,000) for individuals with one qualifying child or dependent, or to \$12,000 (from \$6,000) for individuals with two or more qualifying children or dependents. (Under current law, an individual may claim a nonrefundable tax credit for a portion of qualified child and dependent care expenses paid so that the individual or the individual's spouse can work or look for work.)

Further, the bill increases to \$400,000 (from \$150,000) the annual maximum amount that an employer may claim as a tax credit for providing certain child care services to employees. (Under current law, an employer may claim a nonrefundable business tax credit for a percentage of qualified child care facility expenses and child care referral and resource expenses.)

### Actions Timeline

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- **Feb 18, 2025:** Introduced in House
- **Feb 18, 2025:** Referred to the House Committee on Ways and Means.

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