

***Children & Family Services  
Committee***

***HJM 4005***

***Brief Description:*** *Requesting that the dependent care tax credit be expanded to include parents who stay at home to care for children.*

***Sponsors:*** *Representatives Roach, Kirby, Marine, Miloscia, Cairnes, Bush, Anderson, Morell, Lambert, Pennington, Casada and Ogden.*

***Brief Summary of Bill***

- *The joint memorial petitions the President and the Congress to extend the Child and Dependent Care Credit to include a parent who stays at home to care for his or her children.*

***Hearing Date:*** *2/19/01*

***Staff:*** *Deborah Frazier (786-7152).*

***Background:***

*The Child and Dependent Care Credit is available to federal income tax filers who paid someone to care for a qualifying individual so the filer could work or look for work.*

*Qualifying individuals must live in the filer's home, and must be dependents under the age of 13 or a spouse who is mentally or physically incapable of self-care. If the dependent is a child, and the parents are married, both parents must have earned income to take advantage of the credit.*

*The credit is a percentage, based on adjusted gross income, of the amount of work-related child and dependent care expenses paid to a care provider. Filers may use up to \$2,400 of the expenses paid in a year for one qualifying individual, or \$4,800 for two or more qualifying individuals.*

***Summary of Bill:***

*The joint memorial petitions the President and the Congress to extend the Child and Dependent Care Credit to include a parent who stays at home to care for his or her children.*

***Appropriation:*** *Not Applicable.*

***Fiscal Note:*** *Not Applicable.*