

119TH CONGRESS  
1ST SESSION

# H. R. 1408

To amend the Internal Revenue Code of 1986 to double the value of certain tax benefits relating to children and dependents.

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## IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 18, 2025

Ms. DAVIDS of Kansas (for herself, Mr. FITZPATRICK, Ms. BONAMICI, and Mr. MACKENZIE) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to double the value of certain tax benefits relating to children and dependents.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Affordable Child Care  
5 Act”.

6 **SEC. 2. CHILD AND DEPENDENT CARE CREDIT DOUBLED.**

7 (a) IN GENERAL.—Section 21(c) of the Internal Rev-  
8 enue Code of 1986 is amended—

1 (1) in paragraph (1), by striking “\$3,000” and  
2 inserting “\$6,000”, and

3 (2) in paragraph (2), by striking “\$6,000” and  
4 inserting “\$12,000”.

5 (b) CONFORMING AMENDMENT.—Section 21 of such  
6 Code is amended by striking subsection (g) and redesignating  
7 subsection (h) as subsection (g).

8 (c) EFFECTIVE DATE.—The amendments made by  
9 this section shall apply to taxable years beginning after  
10 December 31, 2024.

11 **SEC. 3. DEPENDENT CARE ASSISTANCE PROGRAM LIMIT**  
12 **DOUBLED.**

13 (a) IN GENERAL.—Section 129(a)(2) of the Internal  
14 Revenue Code of 1986 is amended—

15 (1) in subparagraph (A), by striking “\$5,000  
16 (\$2,500” and inserting “\$10,000 (half such dollar  
17 amount)”, and

18 (2) by striking subparagraph (D).

19 (b) EFFECTIVE DATE.—The amendments made by  
20 this section shall apply to taxable years beginning after  
21 December 31, 2024.

1 **SEC. 4. EMPLOYER-PROVIDED CHILDCARE CREDIT DOU-**  
2 **BLED.**

3 (a) IN GENERAL.—Section 45F(b) of the Internal  
4 Revenue Code of 1986 is amended by striking “\$150,000”  
5 and inserting “\$300,000”.

6 (b) EFFECTIVE DATE.—The amendments made by  
7 this section shall apply to taxable years beginning after  
8 December 31, 2024.

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