

109TH CONGRESS  
1ST SESSION

# H. R. 351

To repeal the sunset on the increased assistance pursuant to the dependent care tax credit provisions of the Economic Growth and Tax Relief Reconciliation Act of 2001 and to make the credit refundable.

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## IN THE HOUSE OF REPRESENTATIVES

JANUARY 25, 2005

Mr. PLATTS introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To repeal the sunset on the increased assistance pursuant to the dependent care tax credit provisions of the Economic Growth and Tax Relief Reconciliation Act of 2001 and to make the credit refundable.

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. REPEAL OF SUNSET.**

4       Section 901 of the Economic Growth and Tax Relief  
5       Reconciliation Act of 2001 is amended by adding at the  
6       end the following new subsection:

7       “(c) INCREASES IN ASSISTANCE PURSUANT TO DE-  
8       PENDENT CARE CREDIT MADE PERMANENT.—Notwith-

1 standing subsections (a) and (b), the amendments made  
2 by section 204 shall apply without regard to subsections  
3 (a) and (b) of this section.”.

4 **SEC. 2. DEPENDENT CARE CREDIT TO BE REFUNDABLE.**

5 (a) IN GENERAL.—Section 21 of the Internal Rev-  
6 enue Code of 1986 (relating to expenses for household and  
7 dependent care services necessary for gainful employment)  
8 is hereby moved to subpart C of part IV of subchapter  
9 A of chapter 1 of such Code (relating to refundable cred-  
10 its) and inserted after section 35.

11 (b) TECHNICAL AMENDMENTS.—

12 (1) Section 36 of such Code is redesignated as  
13 section 37.

14 (2) Section 21 of such Code, as so moved, is re-  
15 designated as section 36.

16 (3) Paragraph (1) of section 36(a) of such Code  
17 (as redesignated by paragraph (2)) is amended by  
18 striking “this chapter” and inserting “this subtitle”.

19 (4) Paragraph (1) of section 23(f) of such Code  
20 is amended by striking “21(e)” and inserting  
21 “36(e)”.

22 (5) Subparagraph (C) of section 129(a)(2) of  
23 such Code is amended by striking “section 21(e)”  
24 and inserting “section 36(e)”.



1           (13) The table of sections for subpart A of such  
2           part IV is amended by striking the item relating to  
3           section 21.

4           (c) EFFECTIVE DATE.—The amendments made by  
5           this section shall apply to taxable years beginning after  
6           the date of the enactment of this Act.

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