

111TH CONGRESS
2D SESSION

H. R. 5260

To amend the Internal Revenue Code of 1986 to repeal the phasedown
of the credit percentage for the dependent care tax credit.

IN THE HOUSE OF REPRESENTATIVES

MAY 11, 2010

Ms. SCHWARTZ (for herself and Mr. MCMAHON) introduced the following bill;
which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to repeal
the phasedown of the credit percentage for the dependent
care tax credit.

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 “Support Working Par-
5 ents Act of 2010”.

6 **SEC. 2. REPEAL OF PHASEDOWN OF CREDIT PERCENTAGE**
7 **FOR DEPENDENT CARE CREDIT.**

8 (a) IN GENERAL.—Subsection (a) of section 21 of the
9 Internal Revenue Code of 1986 (relating to expenses for

1 household and dependent care services necessary for gain-
2 ful employment) is amended to read as follows:

3 “(a) ALLOWANCE OF CREDIT.—In the case of an in-
4 dividual for which there are 1 or more qualifying individ-
5 uals with respect to such individual, there shall be allowed
6 as a credit against the tax imposed by this chapter for
7 the taxable year an amount equal to 35 percent of the
8 employment-related expenses paid by such individual dur-
9 ing the taxable year.”.

10 (b) EFFECTIVE DATE.—The amendment made by
11 this section shall apply to taxable years beginning after
12 the date of the enactment of this Act.

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