

114TH CONGRESS
2D SESSION

H. R. 6146

To amend the Internal Revenue Code of 1986 to improve the dependent care credit by repealing the phasedown of the credit percentage.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 22, 2016

Mr. ISRAEL 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 improve the dependent care credit by repealing the phasedown of the credit percentage.

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 “Middle Class Depend-
5 ent Care Fairness Act of 2016”.

6 **SEC. 2. DEPENDENT CARE CREDIT IMPROVEMENTS.**

7 (a) REPEAL OF PHASEDOWN OF CREDIT PERCENT-
8 AGE.—Subsection (a) of section 21 of the Internal Rev-
9 enue Code of 1986 is amended to read as follows:

1 “(a) ALLOWANCE OF CREDIT.—In the case of an in-
2 dividual for which there are 1 or more qualifying individ-
3 uals (as defined in subsection (b)(1)) with respect to such
4 individual, there shall be allowed as a credit against the
5 tax imposed by this chapter for the taxable year an
6 amount equal to 35 percent of the employment-related ex-
7 penses (as defined in subsection (b)(2)) paid by such indi-
8 vidual during the taxable year.”.

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

○