

119TH CONGRESS
1ST SESSION

H. R. 1426

To amend the Internal Revenue Code of 1986 to increase the amount allowed as a credit under the expenses for household and dependent care services credit and the employer-provided child care credit.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 18, 2025

Mr. MACKENZIE 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 increase the amount allowed as a credit under the expenses for household and dependent care services credit and the employer-provided child care 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. INCREASE IN CREDIT FOR EXPENSES FOR**
4 **HOUSEHOLD AND DEPENDENT CARE SERV-**
5 **ICES.**

6 (a) IN GENERAL.—Section 21(c) of the Internal Rev-
7 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) EFFECTIVE DATE.—The amendments made by
6 this section shall apply to taxable years beginning after
7 the date of the enactment of this Act.

8 **SEC. 2. INCREASE IN EMPLOYER-PROVIDED CHILD CARE**
9 **CREDIT.**

10 (a) IN GENERAL.—Section 45F(b) is amended by
11 striking “\$150,000” and inserting “\$400,000”.

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

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