

110TH CONGRESS
2D SESSION

H. R. 7035

To amend the Internal Revenue Code of 1986 to increase the exclusion for employer-provided dependent care assistance.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 24, 2008

Ms. SHEA-PORTER (for herself, Mr. RAMSTAD, Mr. RUPPERSBERGER, Mr. CROWLEY, and Mr. DAVIS of Alabama) 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 exclusion for employer-provided dependent care assistance.

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 “Improving Dependent
5 Care Tax Assistance Act of 2008”.

6 **SEC. 2. INCREASE IN EXCLUSION FOR EMPLOYER-PRO-**
7 **VIDED DEPENDENT CARE ASSISTANCE.**

8 (a) IN GENERAL.—Subparagraph (A) of section
9 129(a)(2) of the Internal Revenue Code of 1986 (relating

1 to dependent care assistance programs) is amended by
2 striking “\$5,000 (\$2,500” and inserting “\$7,500
3 (\$3,750”.

4 (b) EFFECTIVE DATE.—The amendment made by
5 this section shall apply to taxable years beginning after
6 December 31, 2008.

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