

103^D CONGRESS
1ST SESSION

H. R. 1903

To amend the Internal Revenue Code of 1986 to increase the credit for dependent care expenses.

IN THE HOUSE OF REPRESENTATIVES

APRIL 28, 1993

Mrs. MALONEY 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 credit for dependent care expenses.

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 “Child Care Afford-
5 ability Act of 1993”.

6 **SEC. 2. INCREASE IN CREDIT FOR DEPENDENT CARE EX-**
7 **PENSES.**

8 (a) IN GENERAL.—Paragraph (2) of section 21(a) of
9 the Internal Revenue Code of 1986 (relating to expenses
10 for household and dependent care services necessary for

1 gainful employment) is amended by striking “30 percent
2 reduced (but not below 20 percent)” and inserting “60
3 percent reduced (but not below 40 percent)”.

4 (b) EFFECTIVE DATE.—The amendment made by
5 subsection (a) shall apply to taxable years beginning after
6 December 31, 1993.

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