

103^D CONGRESS
2^D SESSION

H. R. 5003

To amend the Internal Revenue Code of 1986 to allow certain expenses for overnight camps to qualify for the credit and exclusion relating to dependent care expenses.

IN THE HOUSE OF REPRESENTATIVES

AUGUST 19, 1994

Mrs. JOHNSON of Connecticut 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 allow certain expenses for overnight camps to qualify for the credit and exclusion relating to 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. CERTAIN EXPENSES FOR OVERNIGHT CAMPS**
4 **TO QUALIFY FOR DEPENDENT CARE-RELAT-**
5 **ED BENEFITS.**

6 (a) CREDIT.—The last sentence of subparagraph (A)
7 of section 21(b)(2) of the Internal Revenue Code of 1986
8 (relating to expenses for household and dependent care
9 services necessary for gainful employment) is amended by

1 inserting before the period “to the extent the amount paid
2 for such services for any week does not exceed \$46.15”.

3 (b) EXCLUSION.—Paragraph (1) of section 129(e) of
4 such Code (relating to dependent care assistance pro-
5 grams) is amended by inserting before the period “, deter-
6 mined by substituting ‘\$96.15’ for ‘\$46.15’ in the last sen-
7 tence of subparagraph (A) thereof”.

8 (c) EFFECTIVE DATE.—The amendments made by
9 this section shall apply to services provided after Decem-
10 ber 31, 1993.

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