

112TH CONGRESS
1ST SESSION

H. R. 3540

To amend the Internal Revenue Code of 1986 to increase the tax benefits for child care assistance for military families.

IN THE HOUSE OF REPRESENTATIVES

DECEMBER 1, 2011

Mr. CARTER (for himself, Mr. SMITH of Texas, and Mr. COURTNEY) 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 tax benefits for child care assistance for military families.

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 “Military Families Child
5 Care Assistance Act of 2011”.

6 **SEC. 2. INCREASE IN TAX BENEFITS FOR CHILD CARE AS-**
7 **SISTANCE FOR MILITARY FAMILIES.**

8 (a) **DEPENDENT CARE TAX CREDIT.**—Subsection (e)
9 of section 21 of the Internal Revenue Code of 1986 is

1 amended by adding at the end the following new para-
2 graph:

3 “(11) INCREASE IN LIMITATION FOR MILITARY
4 FAMILIES.—In the case of an individual who has
5 served on active duty (other than active duty for
6 training) in the Armed Forces of the United States
7 for a period of 120 days or more beginning after
8 September 11, 2001, paragraphs (1) and (2) of sub-
9 section (c) shall be applied by substituting ‘\$5,000’
10 and ‘\$10,000’ for ‘\$3,000’ and ‘\$6,000’, respec-
11 tively.”.

12 (b) EMPLOYER-PROVIDED DEPENDENT CARE AS-
13 SISTANCE PROGRAMS.—Paragraph (2) of section 129(a)
14 of the Internal Revenue Code of 1986 is amended by add-
15 ing at the end the following new subparagraph:

16 “(D) INCREASE IN LIMITATION FOR MILI-
17 TARY FAMILIES.—In the case of an individual
18 who has served on active duty (other than ac-
19 tive duty for training) in the Armed Forces of
20 the United States for a period of 120 days or
21 more beginning after September 11, 2001, sub-
22 paragraph (A) shall be applied by substituting
23 ‘\$10,000’ and ‘\$5,000’ for ‘\$5,000’ and
24 ‘\$2,500’, respectively.”.

1 (c) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to amounts paid or incurred in tax-
3 able years beginning after December 31, 2011.

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