

117TH CONGRESS
2D SESSION

H. R. 9076

To amend the Internal Revenue Code of 1986 to allow parents pursuing a higher education degree to take the tax credit for expenses for household and dependent care services.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 29, 2022

Ms. SCHRIER (for herself and Mr. MELJER) 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 parents pursuing a higher education degree to take the tax credit for expenses for household and dependent care services.

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 “Tax Credit for Student
5 Parents Act”.

1 **SEC. 2. PART-TIME STUDENTS ALLOWED TO TAKE CREDIT**
 2 **FOR EXPENSES FOR HOUSEHOLD AND DE-**
 3 **PENDENT CARE SERVICES.**

4 (a) IN GENERAL.—Section 21 of the Internal Rev-
 5 enue Code of 1986 is amended—

6 (1) in the heading, by inserting “**OR EDU-**
 7 **CATION**” after “**GAINFUL EMPLOYMENT**”,

8 (2) by striking “employment-related expenses”
 9 each place it appears and inserting “employment-
 10 and education-related expenses”, and

11 (3) in subsection (b)(2)—

12 (A) in the heading, by striking “EMPLOY-
 13 MENT-RELATED EXPENSES” and inserting
 14 “EMPLOYMENT- AND EDUCATION-RELATED EX-
 15 PENSES”, and

16 (B) in subparagraph (A), by striking
 17 “gainfully employed” and inserting “gainfully
 18 employed or a student”.

19 (b) RULES RELATED TO STUDENTS.—

20 (1) DEFINITION.—Section 21(e)(7) of such
 21 Code is amended to read as follows:

22 “(7) STUDENT.—The term ‘student’ means an
 23 individual who during each of 5 calendar months
 24 during the taxable year is carrying at least ½ the
 25 normal full-time work load for the course of study

1 such individual is pursuing at an educational organi-
2 zation.”.

3 (2) SPECIAL RULE FOR STUDENTS AND INDI-
4 VIDUALS INCAPABLE OF CARING FOR THEM-
5 SELVES.—Section 21(d)(2) of such Code is amended
6 to read as follows:

7 “(3) SPECIAL RULE FOR STUDENTS AND INDI-
8 VIDUALS INCAPABLE OF CARING FOR THEM-
9 SELVES.—For purposes of paragraph (1), if a
10 spouse is a student or a qualifying individual de-
11 scribed in subsection (b)(1)(C), or if an unmarried
12 individual is a student, such spouse or unmarried in-
13 dividual shall be deemed for each month during
14 which such spouse or unmarried individual satisfies
15 the ½-time requirement of subsection (e)(7), or dur-
16 ing which such spouse is such a qualifying indi-
17 vidual, to be gainfully employed and to have earned
18 income of not less than—

19 “(A) \$250 if subparagraph (c)(1) applies
20 for the taxable year, or

21 “(B) \$500 if subparagraph (c)(2) applies
22 for the taxable year.”.

1 (c) EFFECTIVE DATE.—The amendments made by
2 this section shall apply with respect to taxable years begin-
3 ning after December 31, 2022.

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