

**HB 2440 STAFF MEASURE SUMMARY**

**House Committee On Human Services**

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**Sub-Referral To:** House Committee On Revenue

**Meeting Dates:** 3/8, 4/5

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**WHAT THE MEASURE DOES:**

Extends sunset for tax credit for working family dependent care to January 1, 2028.

**ISSUES DISCUSSED:**

**EFFECT OF AMENDMENT:**

No amendment.

**BACKGROUND:**

∩∩The Working Family Household and Dependent Care Credit (WFHDC) is a tax credit that helps low- to moderate-income families pay for the care of their dependents while they're working or looking for work.∩∩  
∩∩This credit is refundable, meaning the portion of the credit that is larger than the tax liability can be refunded. The WFHDC was created in 2015 by combining two tax credits the Child & Dependent Care credit and the Working Family Child Care credit in order to simplify the process for taxpayers qualifying for both credits and to extend more benefit to lower income taxpayers through a single refundable credit.

House Bill 2440 continues the The Working Family Household and Dependent Care Credit until January 1, 2028.