



Senior Elder Care Relief and Empowerment (SECURE) Act of 2005

S. 835

June 29, 2005

SPONSOR: Sen. Larry Craig (R-ID) (introduced 4/18/05)

COSPONSORS: S. 835 - 1

The legislation would allow a nonrefundable income tax credit for 50% of expenses exceeding \$1,000 that are incurred for the care of chronically ill individuals who have attained normal retirement age (as determined under the Social Security Act).

The bill allows the credit for certain long-term care services, respite care, or adult day care, but disqualifies expenses that are compensated by insurance or paid to a nursing facility.