

1st Sub. H.B. 389
Child Care Business Tax Credit

House Amendments

Amendment 1

February 20, 2025 04:07 PM

Representative **Jason E. Thompson** proposes the following amendments:

1. *Line 28 through 35:*

- 28 Revenue Code.
- 29 (b) "Qualified child care expenditure" means the amount paid or incurred {:}
- 30 {(f)} for the operating costs of a qualified child care facility of the employer, including
- 31 costs related to training employees, offering scholarship programs, and providing
- 32 increased compensation to employees with higher levels of child care training {;or} .
- 33 {(ii) under a contract with a qualified child care facility to provide child care services}
- 34 {to the employer's employees.}
- 35 (c) "Qualified child care facility" means the same as that term is defined in Section 45F,

2. *Line 49 through 55:*

- 49 construct, rehabilitate, or expand property:
- 50 (i) for a qualified child care facility of the employer; **and**
- 51 (ii) with respect to which the employer is allowed a deduction for depreciation, or
- 52 amortization in lieu of depreciation {;and} .
- 53 {(iii) that is not part of the principal residence of the employer or an employee of the}
- 54 {employer.}
- 55 (e) "Qualifying taxpayer" means a taxpayer that: