

**2nd Sub. H.B. 190**  
**Child Care Business Tax Credit**

House Amendments

Amendment 2

February 24, 2026 01:40 PM

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

1. *Line 9 through 13:*

- 9 →expands the nonrefundable corporate and individual income tax credit for  
10 employer-provided child care to apply to off-site child care facilities;  
11 → ~~it~~ → **disqualifies an employer from receiving the tax credit if the employer charges or**  
11a **deducts pay from employees for the full cost of child care services;** ←~~it~~  
11b →increases the tax credit amount for certain small business employers, in relation to the  
12 employer's child care expenditures;  
13 →repeals the requirement for an employer to have claimed the tax credit for construction

2. *Line 68 through 70:*

- 68 described in Section 45F, Internal Revenue Code, for the current taxable year ~~it~~ → [·]  
68a **; and**  
68b **(iii) does not obtain payment from an employee or deduct from an employee's**  
68c **salary or wages for the full cost of child care services, with respect to any qualified child care**  
68d **facility for which the taxpayer claims a tax credit under this section.** ←~~it~~  
69 [(e)](h) "Recapture event" means an employer fails to operate [a]an on-site qualified  
70 child care facility for which the employer claims a tax credit under [this section]

3. *Line 131 through 133:*

- 131 described in Section 45F, Internal Revenue Code, for the current taxable year ~~it~~ → [·]  
131a **; and**  
131b **(iii) does not obtain payment from an employee or deduct from an employee's**  
131c **salary or wages for the full cost of child care services, with respect to any qualified child care**  
131d **facility for which the claimant, estate, or trust claims a tax credit under this section.** ←~~it~~  
132 [(e)](f) "Recapture event" means the same as that term is defined in Section 59-7-627.  
133 [(f)](g) "Third party provider" means the same as that term is defined in Section