

Bill Summary
2nd Session of the 59th Legislature

Bill No.:	SB 1496
Version:	INT
Request No.:	2896
Author:	Sen. Pugh
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Bill Analysis

SB 1496 establishes an income tax credit for eligible expenses incurred by businesses creating an on-site child care facility for use by employees or the public in tax years 2025-2030. The credits shall be equal to 30% of documented eligible expenses. The measure also establishes a credit equal to \$1,000.00 for each child for businesses not primarily engaged in the business of child care that provided child care services to employees and members of the public. The credit may be carried forward for a period of 5 years but shall not be refundable. Small businesses are eligible to receive an additional 10% of the credit.

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