

Bill Summary
2nd Session of the 60th Legislature

Bill No.:	SB 1388
Version:	INT
Request No.	2659
Author:	Sen. Nice
Date:	12/31/2025

Bill Analysis

SB 1388 modifies the child care/dependent tax credit. It provides a separate income tax credit for child care and dependents. The measure provides a 20% income tax credit for child care expenses to resident individuals or part-year resident individuals or nonresident individuals who are members of the Armed Forces of the United States. The dependent credit shall be equal to \$500.00 per child for individuals with a gross adjusted income of less than \$70,000.00. The credit shall be reduced by \$0.15 for every additional \$10.00 of income above \$70,000.00. If the amount exceeds the individual's taxable income, the difference shall be refunded.

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