

Bill Summary
1st Session of the 60th Legislature

Bill No.:	SB 256
Version:	INT
Request No.	383
Author:	Sen. Thompson
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Bill Analysis

SB 256 creates an income tax credit for employers providing childcare services. The amount of credit shall be equal to 30% of the amount expended for childcare services, 30% of the amount needed to operate a childcare facility, and 30% of the amount expended to contract with a childcare facility. The tax credit shall begin in 2026 and sunset in 2030. The measure also creates a \$1,000.00 income tax credit for childcare workers. No employer may claim greater than \$30,000.00. For tax years 2026-2027, the total annual limit to the credit is set at \$5 million. The annual limit is increased for tax years 2028-2030 to \$14 million.

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