

Bill Summary
2nd Session of the 58th Legislature

Bill No.:	SB 1849
Version:	INT
Request No.:	3366
Author:	Sen. Pugh
Date:	01/30/2022

Bill Analysis

SB 1849 creates an income tax credit for filers who claim child and dependent care expenses on IRS Form 2441 as well as entities that claim the federal credit for employer-provided child care facilities and services on IRS Form 8882. The credit for individual claims shall be equal to the amount of the federal credit the individual receives from their claim on IRS Form 2441 and shall be refundable. The credit shall be equal to 50% of the amount of the federal credit the individual receives for entities claiming the credit via IRS Form 8882 and may be carried over a period of 3 years, but shall not be refundable.

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