

**HB 3237 STAFF MEASURE SUMMARY**

**House Committee On Revenue**

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**Prepared By:** Kyle Easton, Economist

**Meeting Dates:** 3/26

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**WHAT THE MEASURE DOES:**

Creates personal income tax credit equal to \$1,500 and makes credit available to a taxpayer who is employed for at least six months during the year at a certified child care facility that has a three star or higher rating with the tiered quality rating and improvement system. Defines terms. Allows credit in tax years 2020 through 2025.

**ISSUES DISCUSSED:**

**EFFECT OF AMENDMENT:**

No amendment.

**BACKGROUND:**