

**§5219-Q. Quality child care investment credit**

**1. Definition.** As used in this section, unless the context otherwise indicates, "quality child care services" means services provided at a child care site that meets minimum licensing standards and:

- A. Is accredited by an independent, nationally recognized program approved by the Department of Health and Human Services, Office of Child Care and Head Start; [PL 2005, c. 618, §11 (AMD).]
- B. Utilizes recognized quality indicators for child care services approved by the Department of Health and Human Services, Office of Child Care and Head Start; and [PL 2005, c. 618, §12 (AMD).]
- C. Includes provisions for parent and client input, a review of the provider's policies and procedures, a review of the provider's program records and an on-site program review. [PL 1999, c. 401, Pt. NNN, §6 (NEW); PL 1999, c. 401, Pt. NNN, §§8, 9 (AFF).]

For large, multifunction agencies, only those portions of the child care sites that were reviewed by the accrediting body may be considered sites that provide quality child care services.

[PL 2005, c. 618, §§11, 12 (AMD).]

**1-A. Certification.** Upon application by an investor, the Department of Health and Human Services, Office of Child Care and Head Start shall certify if an investment in a child care site contributed significantly toward the ability of the child care site to improve its level of child care services toward the goal of providing quality child care services. The department shall send a list of taxpayers making certified investments in the previous year to the State Tax Assessor by February 1st annually.

[PL 2005, c. 618, §13 (AMD).]

**2. Credit allowed.** A taxpayer that has made an investment in child care services certified under subsection 1-A during the tax year is allowed a credit against the tax imposed by this Part in an amount equal to the qualifying portion of expenditures paid or expenses incurred by the taxpayer for certified investments in child care services as calculated pursuant to subsection 3.

[PL 1999, c. 708, §47 (AMD).]

**3. Qualifying portion.** For purposes of calculating the credit provided by this section, the qualifying portion is:

- A. For a corporation, 30% of up to \$30,000 of expenditures, apportioned if part of an affiliated group engaged in a unitary business; and [PL 1999, c. 401, Pt. NNN, §6 (NEW); PL 1999, c. 401, Pt. NNN, §§8, 9 (AFF).]
- B. For an individual taxpayer, if the taxpayer expends at least \$10,000 in one year, \$1,000 each year for 10 years and \$10,000 at the end of the 10-year period. [PL 1999, c. 401, Pt. NNN, §6 (NEW); PL 1999, c. 401, Pt. NNN, §§8, 9 (AFF).]

[PL 1999, c. 708, §47 (AMD).]

**4. Limitation; carry-over.** The credit provided by this section may not reduce the tax otherwise due under this Part below zero. Any unused portion of the credit may be carried over to the following year or years until exhausted.

[PL 1999, c. 708, §47 (AMD).]

**5. Application.** Except for the credit allowed with respect to the carry-over of unused credit amounts pursuant to subsection 4, the tax credit allowed under this section does not apply to tax years beginning on or after January 1, 2016.

[PL 2015, c. 267, Pt. DD, §30 (NEW).]

**REVISOR'S NOTE:** §5219-Q. Credit for rehabilitation of historic properties (As enacted by PL 1999, c. 401, Pt. RRR, §1 is REALLOCATED TO TITLE 36, SECTION 5219-R)

**SECTION HISTORY**

RR 1999, c. 1, §50 (RAL). PL 1999, c. 401, §§NNN6,RRR1 (NEW). PL 1999, c. 401, §§NNN8,9,RRR 2 (AFF). PL 1999, c. 708, §47 (AMD). PL 2001, c. 358, §D1 (AFF). PL 2003, c. 689, §B6 (REV). PL 2005, c. 618, §§11-13 (AMD). PL 2015, c. 267, Pt. DD, §30 (AMD).

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