

May 5, 2009

H 1584. MODIFY CREDIT FOR CHILD CARE EXPENSES. Filed 5/5/09. *TO MODIFY THE CREDIT FOR CHILD CARE AND CERTAIN EMPLOYMENT-RELATED EXPENSES.*

Amends GS 105-151.11 to make the child care tax credit refundable for (1) a taxpayer who has a filing status of head of household, single, or married filing separately and an adjusted gross income of \$50,000 or less and (2) a taxpayer who has a filing status of surviving spouse or joint return and an adjusted gross income of \$100,000 or less. Makes a conforming change. Effective for taxable years beginning on or after January 1, 2009.

Intro. by Ross.

GS 105