

May 24, 2010

**H 1951. INCREASE CHILD CARE EXPENSES TAX CREDIT.** Filed 5/24/10. *TO INCREASE THE CHILD CARE EXPENSES TAX CREDIT.*

Amends GS 105-151.11(a1), increasing by three percentage points, in each filing status category, the applicable tax credit percentage for employment-related expenses incurred with respect to one or more dependents who are seven years old or older and are not physically or mentally incapable of caring for themselves. Increases by two percentage points the applicable tax credit percentage for expenses with respect to any other qualifying individual. Effective for taxable years beginning on or after January 1, 2010.

**Intro. by Heagarty.**

GS 105