



**House
Legislative
Analysis
Section**

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REINSTATE CHILD CARE SBT CREDIT

House Bill 4401

Sponsor: Rep. Juanita Watkins

Committee: Taxation

Complete to 7-5-89

A SUMMARY OF HOUSE BILL 4401 AS INTRODUCED 3-9-89

For tax years 1981 and 1982, single business taxpayers were able to claim a credit against the tax for paying for child care services for employees. The bill would amend the Single Business Tax Act to reinstate the credit.

MCL 208.39a

House Bill 4401 (7-5-89)