STATE OF KANSAS

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SENATE CHAMBER

MR. PRESIDENT:

I move to amend **SB 521**, As Amended by Senate Committee, on page 1, in line 23, by striking "(c)" and inserting "(d)";

On page 2, in line 38, before "No" by inserting "Any employer that financially contributes to a third party that expands the availability of community child care shall be allowed a credit against the privilege or income tax imposed by articles 11 and 32 of chapter 79 of the Kansas Statutes Annotated, and amendments thereto, in an amount for expenses as follows:

(1) (A) Establishing or expanding a child care program, including support to establish or maintain licensing;

(B) enabling a program to purchase learning materials or play equipment;

(C) compensating professional development for child care staff;

(D) providing child care tuition assistance for families in need; and

(E) providing referral services that connect families to child care providers.

(2) Subject to the limits set forth in subsection (d), the taxpayer shall be allowed a credit of:

(A) 75% of the total amount expended pursuant to paragraph (1) if the recipient accepts and serves children and families receiving a child care subsidy; or

(B) 50% of the total amount expended pursuant to paragraph (1) if the recipient does not accept or serve children and families receiving a child care subsidy.

(c)";

Also on page 2, in line 41, by striking "subsection" and inserting "subsections"; also in

line 41, before "shall" by inserting "and (b)";

On page 3, in line 2, by striking "not"; following line 15, by inserting:

"(f) As used in this section, "community child care" means a for-profit or not-for-profit provider of child care services that is open at least nine hours per day and located within 45 miles of the employer that is seeking the credit or such employer's offices.";

And by redesignating subsections, paragraphs, subparagraphs and clauses accordingly;

On page 1, in the title, in line 4, after "expenses" by inserting "and certain employer contributions to expand community child care availability"

Senator _____