



**House  
Legislative  
Analysis  
Section**

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SBT CREDIT; PROVIDING CHILD CARE CENTER

House Bill 4402  
Sponsor: Rep. Juanita Watkins  
Committee: Taxation

Complete to 7-5-89

**A SUMMARY OF HOUSE BILL 4402 AS INTRODUCED 3-9-89**

The bill would amend the Single Business Tax Act to provide a credit against the tax for 50 percent of the expenses of providing a child care center for employees, or 50 percent of the amount paid to another child care center. The credit would be limited to the amount attributable to the children of the taxpayer's employees (if the center also served nonemployees). The credit would be nonrefundable; that is, it could only be used to offset taxes otherwise due under the act.

MCL 208.39b

House Bill 4402 (7-5-89)