

DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRB-2600/3dn
JK:cmh:mrc

May 10, 1999

Please review this draft carefully to ensure that it complies with your intent. It is probably not necessary to create a formula to determine the cost of child care provided by a claimant. To receive the credit under this bill, a claimant must file an application with the department of revenue (DOR). The bill already requires that DOR determine whether a claimant is eligible for the credit. Furthermore, DOR has the authority to create an application form which requests whatever information is necessary for DOR to make a determination. Therefore, DOR should also be able to determine whether a claimant is paying at least 50% of the child care provided to the children of the claimant's employees. Please contact me if you have any questions.

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