

**Sec. 17-615-3. Program description**

The Child Day Care Tax Credit program provides financial assistance to business firms as a benefit for helping employees pay the cost of child care. Business firms may receive tax credits of fifty (50%) percent of the amount spent to subsidize employees' child care costs during the tax year. The child care may be in any one of the following situations: licensed group day care home or center; registered family day care home; or care in the child's home or in a relative's home.

(Effective October 2, 1991)