

1 AN ACT relating to the household and dependent care service tax credit.

2 ***Be it enacted by the General Assembly of the Commonwealth of Kentucky:***

3 ➔Section 1. KRS 141.067 is amended to read as follows:

4 A resident individual may deduct from the tax computed under the provisions of KRS
5 141.020 a credit for household and dependent care services necessary for gainful
6 employment. The credit shall be ***one hundred percent (100%)***~~twenty percent (20%)~~ of
7 the federal credit allowed under Section 21 of the Internal Revenue Code.

8 ➔Section 2. This Act applies to taxable years beginning on or after January 1,
9 2020.