

PROPOSED AMENDMENT

SB 147 # 9

DIGEST

Property tax exemption requirements. Restores a stricken provision of current law in SECTION 2 of the introduced bill specifying that the primary purpose of the child care is educational. Adds the following conditions for purposes of the property tax exemption for the provision of onsite child care for employees in SECTION 3 of the introduced bill: (1) The primary purpose of the provision of child care is educational. (2) The child care facility must provide early childhood education services to the children of the employer's employees.

1 Page 5, delete lines 14 through 24, begin a new line block indented
2 and insert:

3 "(1) The primary purpose of the provider is educational.
4 (2) The provider, **or a parent company, subsidiary, or affiliate**
5 **company of the provider**, is the property owner. ~~and~~
6 (3) The provider ~~also~~ predominantly occupies and uses the
7 tangible property for providing early childhood education services
8 to children who are ~~at least four (4)~~ but less than six (6) years of
9 age.
10 (3) (4) The provider meets the standards of quality recognized by
11 a **Level 2**, Level 3, or Level 4 Paths to QUALITY program rating
12 under IC 12-17.2-2-14.2 or has a comparable rating from a
13 nationally recognized accrediting body."

14 Page 6, line 20, delete "if" and insert "**if the primary purpose of**
15 **the provision of child care is educational and**".

16 Page 6, between lines 27 and 28, begin a new line block indented
17 and insert:

18 "**(4) The child care facility provides early childhood education**
19 **services to the children of the employer's employees.**".

(Reference is to SB 147 as introduced.)