



COMMITTEE REPORT

MADAM PRESIDENT:

The Senate Committee on Tax and Fiscal Policy, to which was referred Senate Bill No. 147, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be AMENDED as follows:

- 1 Page 5, line 22, delete "Level 2,".
2 Page 5, line 22, after "Level 3" delete ",".
3 Page 5, between lines 24 and 25, begin a new line block indented
4 and insert:
5 **"(4) The provider offers age appropriate curriculum for all**
6 **children who are less than six (6) years of age, including**
7 **infants, who attend the child care facility. The curriculum**
8 **offered must include reading to the children.**
9 **However, the exemption provided by this section does not apply to**
10 **tangible property that has been granted a homestead standard**
11 **deduction under IC 6-1.1-12-37."**
12 Page 6, between lines 9 and 10, begin a new paragraph and insert:
13 **"(b) As used in this section, "early learning advisory committee"**
14 **refers to the early learning advisory committee established by**
15 **IC 12-17.2-3.8-5."**
16 Page 6, line 10, delete "(b)" and insert "(c)".
17 Page 6, delete lines 16 through 27, begin a new paragraph and
18 insert:
19 **"(d) As used in this section, "office" refers to the office of the**
20 **secretary of family and social services established by IC 12-8-1.5-1.**

1 **(e) The part of the gross assessed value of tangible property that**
 2 **is attributable to tangible property owned and used by an**
 3 **employer, or a parent company, subsidiary, or affiliate company**
 4 **of an employer, to provide child care for children of the employer's**
 5 **employees and children of the employees of another business in**
 6 **accordance with an agreement entered into under subsection (g) is**
 7 **exempt from property taxation if the following conditions are met:**

8 **(1) The child care is provided in a facility located on the**
 9 **employer's property.**

10 **(2) Subject to subsection (g), the child care is provided only**
 11 **for children of the employer's employees.**

12 **(3) The child care facility is licensed by the division of family**
 13 **resources under IC 12-17.2.**

14 **(4) The part of the employer's property used to provide child**
 15 **care must meet standards established by the office and the**
 16 **early learning advisory committee for the number of children**
 17 **to be served by the child care facility."**

18 Page 6, line 28, delete "(d)" and insert "(f)".

19 Page 6, between lines 31 and 32, begin a new paragraph and insert:

20 **"(g) An employer may provide child care in a facility described**
 21 **in subsection (e)(1) for the children of the employees of another**
 22 **business if the employer and the other business enter into an**
 23 **agreement that outlines the terms under which the child care is to**
 24 **be provided to the children of the employees of the other business."**

(Reference is to SB 147 as introduced.)

and when so amended that said bill do pass .

Committee Vote: Yeas 9, Nays 4.

Senator Holdman, Chairperson