

June 8, 2026
2026-2142-EBA
05/08

Enrolled Bill Amendment to HB 1433-FN

The Committee on Enrolled Bills to which was referred HB 1433-FN

AN ACT creating a child care tax credit for qualifying businesses.

Having considered the same, report the same with the following amendment, and the recommendation that the bill as amended ought to pass.

FOR THE COMMITTEE

Explanation to Enrolled Bill Amendment to HB 1433-FN

This enrolled bill amendment makes technical corrections to the bill and renumbers the RSA chapter to avoid a conflict with 2026, 95 (HB 1444).

Enrolled Bill Amendment to HB 1433-FN

Amend section 2 of the bill by replacing lines 2-7 with the following:

162-V the following new chapter:

CHAPTER 162-W

CHILD DAY CARE CREATION TAX CREDIT

162-W:1 Short Title. This chapter may be known and cited as "The Child Day Care Creation Tax Credit Program."

162-W:2 Definitions. In this chapter:

Amend RSA 162-V:3 as inserted by section 2 of the bill by replacing line 1 with the following:

162-W:3 Child Care Creation Tax Credit Established.

Amend RSA 162-V:3, II as inserted by section 2 of the bill by replacing lines 1-4 with the following:

II. A business may claim a credit equal to 50 percent of its total claimed expenditures in subparagraphs I(a) and (b) against its business profits taxes due under RSA 77-A, against its business enterprise taxes due under RSA 77-E, or apportioned against each, provided the total

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credits granted shall not exceed 50 percent of the businesses' total claimed expenditures under subparagraphs I(a) and (b). The credit

Amend RSA 162-V:4 as inserted by section 2 of the bill by replacing line 1 with the following:

162-W:4 Eligibility Criteria.

Amend RSA 77-A:5, XVIII as inserted by section 3 of the bill by replacing line 2 with the following:

162-W, against the tax due under this chapter, for any unused portion of credit that has not been

Amend RSA 77-E:3-g as inserted by section 4 of the bill by replacing lines 1 - 2 with the following:

77-E:3-g Child Day Care Creation Tax Credit. There shall be allowed a child day care creation tax credit, in accordance with RSA 162-W, against the tax due under this chapter, for any unused portion