HB 2396 - DIGEST

Creates the child care workforce conditional scholarship and loan repayment program for: (1) Awarding conditional scholarships to eligible students attending an institution of higher education who meet certain requirements; and

(2) Loan repayments for participants providing early learning services who meet certain requirements.

Requires the department of children, youth, and families to: (1) Consult with the department of commerce to develop a web site containing current resources for businesses regarding employer-supported child care; and

(2) Consult with the office of financial management to modify the bring your infant to work policy for use in state agencies.

Provides a business and occupation tax credit and a public utility tax credit for: (1) Qualifying contributions made to dependent care flexible spending accounts for employees;

(2) Amounts paid to a third-party administrator for the purpose of administering employee dependent care flexible spending accounts; and

(3) Contributions made to the child care workforce conditional scholarship and loan repayment account.

Provides a sales and use tax exemption to a child care provider, in the form of a remittance, for qualified expenditures.

Creates the child care workforce conditional scholarship and loan repayment account.