

**432.120 Employer child care tax credit.**

1. The taxes imposed under [this chapter](#) shall be reduced by an employer child care tax credit allowed pursuant to [section 237A.31](#).

2. [This section](#) is repealed January 1, 2031.

[2022 Acts, ch 1148, §26, 28](#); [2025 Acts, ch 136, §85](#)

Section applies to tax years beginning on or after January 1, 2023; 2022 Acts, ch 1148, §28  
Section amended