

**House File 2252 - Introduced**

HOUSE FILE 2252

BY JONES

**A BILL FOR**

1 An Act exempting from the individual income tax the amount  
2 of pay received by a taxpayer for providing certain child  
3 care services, and including effective date and retroactive  
4 applicability provisions.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 422.7, Code 2020, is amended by adding  
2 the following new subsection:

3 NEW SUBSECTION. 27A. *a.* Subtract, to the extent included,  
4 the amount of wages received by a taxpayer for child care  
5 services.

6 *b.* As used in this section:

7 (1) "*Child care facility*" means the same as defined in  
8 section 237A.1.

9 (2) "*Child care home*" means the same as defined in section  
10 237A.1.

11 (3) "*Child care services*" means services provided at a child  
12 care home or a child care facility.

13 Sec. 2. EFFECTIVE DATE. This Act, being deemed of immediate  
14 importance, takes effect upon enactment.

15 Sec. 3. RETROACTIVE APPLICABILITY. This Act applies  
16 retroactively to January 1, 2020, for tax years beginning on  
17 or after that date.

18 EXPLANATION

19 The inclusion of this explanation does not constitute agreement with  
20 the explanation's substance by the members of the general assembly.

21 This bill exempts from the individual income tax the amount  
22 of wages received by a taxpayer for providing certain child  
23 care services. The bill defines "child care services" to  
24 mean services provided at a child care home or a child care  
25 facility. The bill defines "child care home" and "child care  
26 facility" to mean the same as defined in Code section 237A.1.

27 The bill takes effect upon enactment, and applies  
28 retroactively to January 1, 2020, to tax years beginning on or  
29 after that date.