

HOUSE RESEARCH

Bill Summary

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Version: As introduced

Authors: Lanning and others

Subject: Provides a local option for granting a property tax exemption for nonprofit child care facilities

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Overview

Provides a local option for the governing body of a city or town to grant a property tax exemption for nonprofit child care facilities meeting certain criteria. Effective for assessment year 2006, taxes payable in 2007 and thereafter.

Section

1 Nonprofit licensed child care; local option. Provides that property that is owned and operated by a 501(c)(3) nonprofit organization and used exclusively for child care purposes is exempt, if approved by the governing body of the city or town in which the property is located, and if all of the following conditions are met:

- 1. the fees and charges for at least 30 percent of the children are paid in whole or in part from assistance programs under chapter 119B;
- 2. the staff includes licensed teachers; and
- 3. no part of the net earnings of the organization inure to the benefit of any private shareholders.

No portion of the property can be used for residential purposes on either a temporary or

Section

permanent basis.

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