

HB 2315 -- CHILD TAX CREDIT

SPONSOR: Barnes (60)

This bill establishes a child tax credit (CTC), which would allow a taxpayer to claim a tax credit against the taxpayer's state liability for each qualified child.

The CTC is non-refundable and cannot be claimed if the taxpayer does not have any tax liability.

This bill is similar to HB 2316 (2018).