Short Title:	Increase Child Care Expenses Tax Credit.	(Public)
Sponsors:	Representative Heagarty.	
Referred to:		

1   A BILL TO BE ENTITLED
2   AN ACT TO INCREASE THE CHILD CARE EXPENSES TAX CREDIT.
3   The General Assembly of North Carolina enacts:
4   **SECTION 1.** G.S. 105-151.11(a1) reads as rewritten:
5   "(a1)   Applicable Percentage. – For employment-related expenses that are incurred only
6   with respect to one or more dependents who are seven years old or older and are not physically
7   or mentally incapable of caring for themselves, the applicable percentage is the appropriate
8   percentage in the column labeled "Percentage A" in the table below, based on the taxpayer's
9   adjusted gross income determined under the Code. For employment-related expenses with
10 respect to any other qualifying individual, the applicable percentage is the appropriate
11 percentage in the column labeled "Percentage B" in the table below, based on the taxpayer's
12 adjusted gross income determined under the Code.

Filing Status	Adjusted Gross Income	Percentage A	Percentage B
Head of Household	Up to $20,000	9%12%	13%15%
	Over $20,000 up to $32,000	8%11%	11.5% 13.5%
	Over $32,000	7%10%	10%12%
Surviving Spouse or Joint Return	Up to $25,000	9%12%	13%15%
	Over $25,000 up to $40,000	8%11%	11.5% 13.5%
	Over $40,000	7%10%	10%12%
Single	Up to $15,000	9%12%	13%15%

	Over $15,000 up to $24,000	~~8%~~11%	~~11.5%~~ 13.5%
	Over $24,000	~~7%~~10%	~~10%~~12%
Married Filing Separately	Up to $12,500	~~9%~~12%	~~13%~~15%
	Over $12,500 up to $20,000	~~8%~~11%	~~11.5%~~ 13.5%
	Over $20,000	~~7%~~10%	~~10%~~12%"

SECTION 2. This act is effective for taxable years beginning on or after January 1, 2010.