

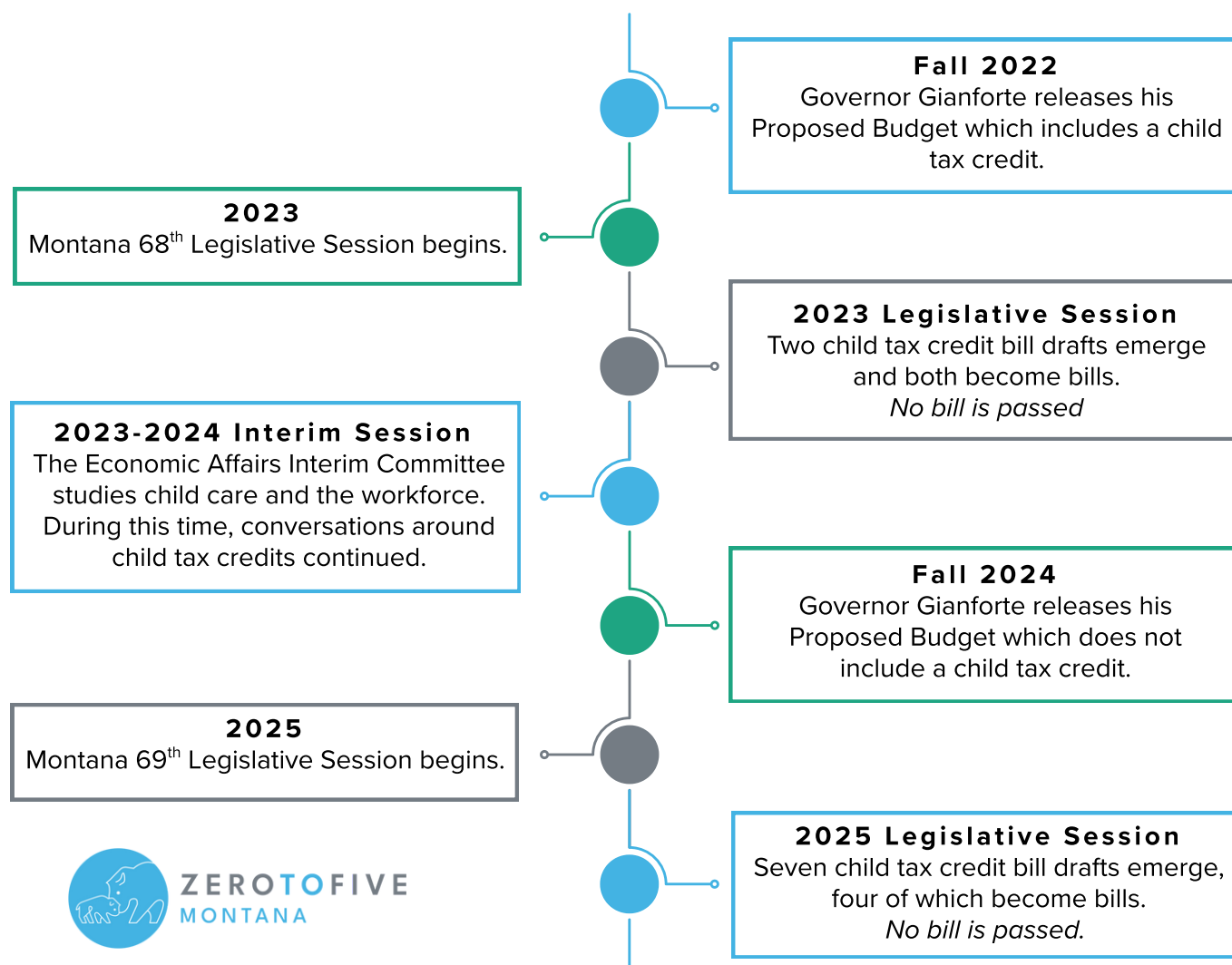
# CHILD TAX CREDIT POLICY IN MONTANA

## 2023-2025 LEGISLATIVE TIMELINE

Over the last two legislative sessions, child tax credit policies have seen growing bipartisan interest amongst Montana lawmakers as a way to support families and young children. Currently, at least 16 states offer a child tax credit.

Montana saw its first piece of child tax credit legislation during the 2023 Legislative Session. The various policies followed Governor Gianforte's 2023 Proposed Budget which called for a \$1,200 child tax credit for families with a child under the age of 6. The below timeline outlines legislative efforts to create child tax credits in the state and highlights key developments since 2023.

### TIMELINE AT-A-GLANCE



See a comprehensive list of child tax credit bills on the following page.



# CHILD TAX CREDIT BILLS LIST

2023 Montana Legislative Session		
<i>Bill Name and Sponsor</i>	<i>Bill Description</i>	<i>Status</i>
HB 268: Establish a child tax credit through the individual income tax	A \$1,200 refundable child tax credit for families with a child under the age of 6 years old (capped at \$56,000 household income).	Passed the House Taxation Committee and second House Floor vote. Died in the House Appropriations Committee.
HB 249: Create a child tax credit for the individual income tax	Two child tax credits including a \$1,200 refundable child tax credit for children 5 years old and under and a \$600 refundable child tax credit for children 6 and older.	Tabled in the House Taxation Committee.

2025 Legislative Session		
<i>Bill Name and Sponsor</i>	<i>Bill Description</i>	<i>Status</i>
SB 321: Provide for tax credits for children and child care	A tax credit package including a \$1,200 child tax credit for each child under 6 years old capped at \$40,000 single household/\$80,000 married income), a \$1,600 tax credit for child care workers, and a \$5,000 tax credit for employers offering child care support to their employees.	Passed three committee votes and the Senate Chamber. Passed the House Chamber 2 <sup>nd</sup> reading vote. Died in the House Appropriations Committee and blasted a final time on the House floor. (motion failed 46 to 53).
HB 220: Provide for a child tax credit	A \$1,200 refundable child tax credit for each child 5 year and under (capped at \$56,000 income).	Passed two committee votes and the House Chamber. Died in the Senate Finance Committee.
HB 537: Provide for a birth day tax credit for the birth of a child	A \$3,000 refundable tax credit for the year in which a child is born (capped at \$60,000 single household/\$120,000 married income).	Passed two committee votes and one House Floor vote. Tabled in the House Appropriations Committee.
HB 942: Establish a child income tax credit	A \$1,000 refundable child tax credit for children 5 and under (capped at \$35,000 single household/\$65,000 married income).	Passed one committee vote. Tabled in the House Appropriations Committee.