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

Fall 2022
Governor Gianforte releases his Proposed Budget which includes a child tax credit.

2023
Montana 68th Legislative Session begins.

2023 Legislative Session
Two child tax credit bill drafts emerge and both become bills.
No bill is passed

2023-2024 Interim Session
The Economic Affairs Interim Committee studies child care and the workforce. During this time, conversations around child tax credits continued.

Fall 2024
Governor Gianforte releases his Proposed Budget which does not include a child tax credit.

2025
Montana 69th Legislative Session begins.

2025 Legislative Session
Seven child tax credit bill drafts emerge, four of which become bills.
No bill is passed.

ZEROTOFIVE MONTANA

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

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CHILD TAX CREDIT BILLS LIST

2023 Montana Legislative Session		
Bill Name and Sponsor	***Bill Description***	***Status***
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		
Bill Name and Sponsor	***Bill Description***	***Status***
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 2nd 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.