

**141.067 Household and dependent care service credit.**

A resident individual may deduct from the tax computed under the provisions of KRS 141.020 a credit for household and dependent care services necessary for gainful employment. The credit shall be twenty percent (20%) of the federal credit allowed under Section 21 of the Internal Revenue Code.

**Effective:** April 11, 1990

**History:** Created 1990 Ky. Acts ch. 476, Pt. VII D, sec. 637, effective April 11, 1990.