

**Summary of New York Assembly Bill 3331
on tax deductibility of child care expenses**

New York Assembly Bill No. 3331 would partially subsidize child care by making tax deductible the cost of any care necessary to enable the parent to produce income. The deduction is limited to 100% of the wages, not including wages exempt under several other provisions of the act, in order to minimize revenue loss. The deduction is expected to encourage more people to procure jobs and thus offset any loss of tax revenue generated by the bill.

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