

(2) THE IMPROVEMENT IS USED EXCLUSIVELY FOR THE PURPOSE OF PROVIDING FAMILY OR GROUP CHILD DAY CARE SERVICES OFFERED BY A LICENSED, REGISTERED, OR ACCREDITED DAY CARE PROVIDER;

(3) THE AMOUNT OF THE CREDIT DOES NOT EXCEED \$2,000 OR THE AMOUNT OF COUNTY PROPERTY TAX ATTRIBUTABLE TO THE IMPROVEMENT, WHICHEVER IS LESS; AND

(4) THE CREDIT IS NOT AVAILABLE FOR MORE THAN 4 YEARS FOR ANY ELIGIBLE IMPROVEMENT.

(C) A COUNTY OR MUNICIPAL CORPORATION MAY PROVIDE, BY LAW, FOR:

(1) THE AMOUNT OF THE PROPERTY TAX CREDIT UNDER THIS SECTION;

(2) THE DURATION OF A PROPERTY TAX CREDIT UNDER THIS SECTION; AND

(3) ANY OTHER PROVISION NECESSARY TO CARRY OUT THIS SECTION.

(D) A CREDIT UNDER THIS SECTION MAY ONLY BE GRANTED FOR IMPROVEMENTS MADE PRIOR TO JULY 1, 1991.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1987.

Approved May 14, 1987.

CHAPTER 285

(House Bill 1071)

AN ACT concerning

Education--School- Age Child Care Delivery-Plan Needs Assessment

FOR the purpose of establishing--programs--of--before--and--after school--day--care--in--the--public--schools--in--the--State; requiring counties to develop a school- age child care service delivery-plan needs assessment; that includes certain elements; requiring--each--county---to---appoint---plan coordinators; specifying certain groups that the plan coordinators--are county is required to involve or are is permitted to involve in the planning--process needs assessment; requiring the development of certain