

grant, by law, a property tax credit against the county or municipal corporation property tax imposed on any improvement of real property, provided that:

(1) the improvement is made after July 1, 1987;

(2) the improvement is used exclusively for the purpose of providing family or group child day care OR ADULT DAY CARE services offered by a licensed, registered, or accredited day care provider;

(3) the amount of the ANNUAL 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, 1988.

Approved May 27, 1988.

CHAPTER 717

(House Bill 1069)

AN ACT concerning

Handicapped Children - Placement Decisions - Appeals

FOR the purpose of ~~requiring that certain appeals from certain placement decisions concerning handicapped children be to certain courts~~; specifying a certain period for the filing