

ALASKA STATE LEGISLATURE



REPRESENTATIVE ZACK FIELDS

Fairview • South Addition • Government Hill • Downtown • Eastridge

Date: 3/15/2021

Sponsor Statement: HB 121, Version A

House Bill 121 seeks to create a child care tax credit that would follow the education tax credit in state statutes and tax law. The intent of this bill is to expand access to child care for Alaskan workers by establishing a tax credit for employers who provide child care for employees. Availability of affordable, high quality child care is essential for family members who are re-entering the workforce following the COVID-19 pandemic.

Data show that quality child care is a critical component for early learning and development, and has many implications for workforce development and success later in life. Many barriers to child care remain for Alaskan families and households. These barriers hinder successful development of children's social emotional well-being and skills, and prevent participation in the workforce by the child's parent or parents.

Expanding access to child care helps employers retain a skilled workforce and ensures working families can support themselves while providing safe care for their children.