

BY REP. LEMAN, Koponen

1 IN THE HOUSE

2 SPONSOR SUBSTITUTE FOR HOUSE JOINT RESOLUTION NO. 84

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 SIXTEENTH LEGISLATURE - SECOND SESSION

5 Urging the Congress to provide a par-
6 ental child care exemption by amending
7 the Internal Revenue Code.

8 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF ALASKA:

9 WHEREAS compassionate and caring parents are the best providers of
10 care for their children; and

11 WHEREAS recent scientific research establishes that children, in
12 particular preschool children, are best cared for by their mother or father
13 in the home; and

14 WHEREAS research indicates that there is no adequate substitute for
15 the bonding and attachment that take place between a child and its mother
16 or father; and

17 WHEREAS use of day care, in particular infant day care, presents a
18 risk that children enrolled may develop insecure infant-parent attachment,
19 disobedience, and aggression; and

20 WHEREAS in most families where one parent chooses to stay at home to
21 care for children, opportunities for a second income outside the home are
22 delayed or lost; and

23 WHEREAS skyrocketing juvenile crime is related to the absence of a
24 parent from the home; and

25 WHEREAS the federal social services block grant makes funds available
26 to states for child care and a range of other social services; and

27 WHEREAS existing tax law allows a tax credit of up to \$4,800 for the
28 expense of child care services provided by others; and

29 WHEREAS federal policy should not discriminate against parents who

1 stay at home, but should serve to increase the economic vitality of such
2 families; and

3 WHEREAS, according to Census Bureau data, 54 percent of American
4 children under the age of five are primarily cared for by the mother, who
5 stays home with her children; and

6 WHEREAS an additional seven percent of American children under five
7 are cared for by both parents who work shifts and share the care of the
8 children; and

9 WHEREAS another four percent of children have mothers working at home
10 and caring for their children; and

11 WHEREAS inflation has greatly reduced the value of the dependent
12 exemption credit for purposes of federal income taxation; and

13 WHEREAS existing tax law allows for a double dependent exemption
14 deduction for a person who is blind or 65 or older;

15 BE IT RESOLVED that the Alaska State Legislature respectfully requests
16 the Congress of the United States to amend the Internal Revenue Code to
17 allow a parental child care exemption for the services of a parent who
18 stays at home to care for at least one child under the age of 13; and be it

19 FURTHER RESOLVED that the Alaska State Legislature requests that the
20 parental child care exemption allowance be set at an amount that is no less
21 than full-time employment at the minimum wage.

22 COPIES of this resolution shall be sent to the Honorable George Bush,
23 President of the United States; the Honorable Dan Rostenkowski, Chair,
24 Committee on Ways and Means of the U.S. House of Representatives; the
25 Honorable Bill Archer, Ranking Minority Member, Committee on Ways and Means
26 of the U.S. House of Representatives; the Honorable Robert C. Byrd, Chair,
27 Committee on Appropriations of the U.S. Senate; the Honorable Mark O.
28 Hatfield, Ranking Minority Member, Committee on Appropriations of the U.S.
29 Senate; Fred T. Goldberg, Jr., Commissioner of the Internal Revenue

1 Service; and to the Honorable Ted Stevens and the Honorable Frank
2 Murkowski, U.S. Senators, and the Honorable Don Young, U.S. Representative,
3 members of the Alaska delegation in Congress.