

**HOUSE JOINT RESOLUTION NO. 70**  
**IN THE LEGISLATURE OF THE STATE OF ALASKA**  
**SEVENTEENTH LEGISLATURE - SECOND SESSION**

**BY REPRESENTATIVES LEMAN, B.Davis**

**Introduced: 2/12/92**

**Referred: Health, Education & Social Services, Finance**

**A RESOLUTION**

1 **Urging the United States Congress to amend the Internal Revenue Code to increase the**  
2 **personal exemption and to provide a parental child care exemption.**

3 **BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF ALASKA:**

4 **WHEREAS** compassionate and caring parents are the best providers of care for their children;  
5 **and**

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

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

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

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

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

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

1       **WHEREAS** existing tax law allows a tax credit to offset up to \$4,800 in expenses for child care  
2 services provided by others; and

3       **WHEREAS** federal policy should not discriminate against parents who stay at home, but should  
4 serve to increase the economic vitality of these families; and

5       **WHEREAS**, according to Census Bureau data, 47 percent of American children under the age  
6 of five are primarily cared for by the mother who stays home with the children; and

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

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

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

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

15       **BE IT RESOLVED** that the Alaska State Legislature respectfully requests the Congress of the  
16 United States to amend the Internal Revenue Code to increase the personal exemption by at least \$500  
17 and to allow a parental child care exemption for the services of a parent who stays at home to care for  
18 at least one child under the age of 13; and be it

19       **FURTHER RESOLVED** that the Alaska State Legislature requests that the parental child care  
20 exemption allowance be set at an amount that does not exceed full-time employment at the minimum  
21 wage.

22       **COPIES** of this resolution shall be sent to the Honorable George Bush, President of the United  
23 States; the Honorable Dan Rostenkowski, Chair, Committee on Ways and Means of the U.S. House of  
24 Representatives; the Honorable Bill Archer, Ranking Minority Member, Committee on Ways and Means  
25 of the U.S. House of Representatives; the Honorable Lloyd Bentsen, Chair, Committee on Finance of  
26 the U.S. Senate; the Honorable Robert Packwood, Ranking Minority Member, Committee on Finance  
27 of the U.S. Senate; Fred T. Goldberg, Jr., Commissioner of the Internal Revenue Service; and to the  
28 Honorable Ted Stevens and the Honorable Frank Murkowski, U.S. Senators, and the Honorable Don  
29 Young, U.S. Representative, members of the Alaska delegation in Congress.