

**CS FOR HOUSE JOINT RESOLUTION NO. 70 (HES)  
IN THE LEGISLATURE OF THE STATE OF ALASKA  
SEVENTEENTH LEGISLATURE - SECOND SESSION**

**BY THE HOUSE HEALTH, EDUCATION AND SOCIAL SERVICES COMMITTEE**

**Offered: 2/26/92  
Referred: Finance**

**Sponsor(s): REPRESENTATIVES LEMAN, B.Davis**

**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** children, in particular preschool children, are best cared for by a parent in the home;  
**7 and**

**8 WHEREAS** research indicates that the bonding and attachment that take place between a child  
**9 and its primary caregiver are very important to a child's future potential; and**

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

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

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

**16 WHEREAS** federal policy should not discriminate against parents who stay at home, but should

1 serve to increase the economic vitality of these families; and

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

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

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

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

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

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

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

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