

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

BY THE HOUSE FINANCE COMMITTEE

**Offered: 3/9/92
Referred: Rules**

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

A RESOLUTION

**1 Urging the United States Congress to amend the Internal Revenue Code to increase the
2 personal exemption for children under 18 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 changing economic conditions have made it increasingly more difficult for a family,
13 especially one with children, to live on one income; and**

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

16 WHEREAS existing tax law allows a tax credit to offset up to \$4,800 in expenses for child care

1 services provided by others; and

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

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

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

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

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

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

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

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

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