

STATE OF ALASKA
THE LEGISLATURE

1992

Source
CSHJR 70(FIN)

Legislative
Resolve No.
75



Urging the United States Congress to amend the Internal Revenue Code to increase the personal exemption for children under 18 and to provide a parental child care exemption.

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

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

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

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

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

WHEREAS changing economic conditions have made it increasingly more difficult for a family, especially one with children, to live on one income; and

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

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

for child care services provided by others; and

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

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

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

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

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

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

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

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

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