

KANSAS CHAPTER





785-380-6100

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TESTIMONY IN SUPPORT OF SENATE BILL 264

January 25, 2024

Chair Tyson, Vice Chair Peck, Ranking Member Holland and Members of the Senate Assessment and Taxation Committee:

The Kansas Chapter, American Academy of Pediatrics (KAAP) represents more than 400 of the practicing pediatric providers in the state. The KAAP has the fundamental goal that all children and adolescents in Kansas may grow up safe and strong. It is with this goal in mind that we support Senate Bill 246 to increase the Child and Dependent Care Tax Credit.

Increasing the current child and dependent care tax credit from 25 percent to 50 percent in Senate Bill 264 will positively impact children in multiple ways. What happens at home and in childcare settings is critical for the earliest developmental stages in a child's life. Over one-half of children in the U.S. regularly attend some type of out-of-home childcare and early childhood programs. The Child and Dependent Care Tax Credit provides resources to families and caregivers to sustain quality childcare. Access to high quality childcare places children in environments conducive to healthy development and learning.

Stable family income is critical to a child's health and development. The benefits of the Child and Dependent Care Tax Credit will provide more money to families to meet basic needs, protecting the family's financial security and well-being. Increased access to healthy food, childcare, and additional money offsets ongoing instability in areas that can have negative impacts on a child's development including housing, food, and transportation, particularly amid recent inflation.

Help us promote the health and development of Kansas children by ensuring their parents and caregivers have the resources to provide support and care. Thank you for your time and consideration. We remain available as a resource and partner for all matters affecting children's health and wellbeing.

Respectfully submitted,

Dena K. Hubbard, MD, FAAP Kansas Chapter, American Academy of Pediatrics Chair, Public Policy Committee