



February 20, 2024

Sarah Elsen, Executive Director
Child Care Aware of Eastern Kansas
Written-Only Proponent Testimony for HB 2687
House Committee on Taxation

Chairman Smith and members of the Committee:

Thank you for the opportunity to provide proponent testimony in support of HB 2687, which seeks to establish a state child tax credit. My name is Sarah Elsen, and I am Executive Director at Child Care Aware of Eastern Kansas. Our organization serves 33 counties in the eastern part of our state, and our mission is to ensure that all children have access to high-quality, affordable child care that supports their healthy development and prepares them for success in school and life.

HB 2687 proposes several key provisions aimed at providing financial relief to families with children. These provisions include:

Section 1. (a): The bill determines credit based on income guidelines, providing much-needed assistance to families struggling to make ends meet.

Section 1. (b): Recognizing various household structures, the bill allows married individuals filing separate returns to claim a portion of the credit per qualifying child.

Section 1. (c): To ensure the credit keeps pace with economic changes, the bill indexes income thresholds and credit amounts to the cost of living using a federal formula.

Section 1. (d): The bill ensures fairness by allowing only one taxpayer to claim an individual as a qualifying child per year, except as provided in Section 1. (b).

Section 1. (e): Any excess credit beyond the taxpayer's liability will be refunded, providing direct financial assistance to families.

Section 1. (f): The Department of Revenue will provide transparency and accountability by compiling an annual report on the child tax credit.

Section 1. (g): The bill defines "qualifying child" to encompass various family relationships and residency criteria, ensuring eligibility for a broad range of households.

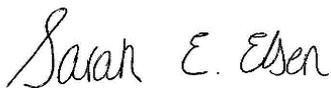
At Child Care Aware of Eastern Kansas, we wholeheartedly support HB 2687 for several reasons. First and foremost, we recognize the critical role that affordable child care plays in supporting working families. However, the high cost of child care often creates a significant financial burden for parents, particularly those with low to moderate incomes. By providing a state child tax credit, HB 2687 can help alleviate this burden, enabling families to access the child care services they need to maintain employment and support their children's well-being.

Additionally, investing in families through a child tax credit aligns with our mission to promote the healthy development of children. Research consistently demonstrates that children who have access to high-quality early child care and education experience better outcomes in school and beyond. By easing the financial strain on families, HB 2687 can help ensure that more children have access to the enriching early experiences they need to thrive.

In conclusion, I urge you to support HB 2687 and take decisive action to establish a state child tax credit. By doing so, we can make meaningful strides towards supporting the well-being of children and families in our state.

Thank you for your attention to this important matter. If I can be of further assistance, please contact me at sarah@east.ks.childcareaware.org or 785.440.4507

Sincerely,

A handwritten signature in cursive script that reads "Sarah E. Elsen".

Sarah E. Elsen
Executive Director
Child Care Aware of Eastern Kansas