

ONE HUNDRED FOURTH LEGISLATURE

FIRST SESSION

**LEGISLATIVE RESOLUTION 275**

Introduced by Mello, 5.

PURPOSE: The purpose of this resolution is to study issues surrounding the affordability, delivery, and taxation of child care in Nebraska. The high cost of child care can be a crippling burden for families with young children. The average cost of care for an infant in a Nebraska child care center is over \$9,000 per year or nearly 47% of the income for a single parent at the federal poverty level. Child care and early education is a labor intensive industry which leads to high costs for families, despite the fact that child care workers are among the lowest paid professionals nationwide. In addition, child care providers incur high costs to provide high-quality child care and comply with necessary regulations. This study shall include, but not be limited to, an examination of the following issues:

(1) The effectiveness of the current child care tax credit and how it compares with other states;

(2) State child care subsidies;

(3) The history of tax policies that assist families with children in acquiring child care;

(4) Public policy options to address child care affordability;

(5) The current state of the child care workforce in Nebraska including pay, benefits, supply, and demand; and

(6) Demographic and workforce trends that may impact the cost of child care in the future.

NOW, THEREFORE, BE IT RESOLVED BY THE MEMBERS OF THE ONE HUNDRED FOURTH LEGISLATURE OF NEBRASKA, FIRST SESSION:

1. That the Health and Human Services Committee of the Legislature shall be designated to conduct an interim study to carry out the purposes of this

resolution.

2. That the committee shall upon the conclusion of its study make a report of its findings, together with its recommendations, to the Legislative Council or Legislature.