



**Caring For Maryland's Most
Important Natural Resource^T...**

Maryland State Child Care Association

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The Maryland State Child Care Association (MSCCA) is a non-profit, statewide, professional association incorporated in 1984 to promote the growth and development of child care and learning centers in Maryland. MSCCA has over 4500 members and our members provide care and education for Maryland children and support working families. We believe children are our most important natural resources and work hard to advocate for children, families and for professionalism within the early childhood community.

**Testimony Concerning SB 218:
Maryland Child Tax Credit
Submitted to the Budget and Taxation Committee**

**January 20, 2021
Position: Support**

MSCCA fully and enthusiastically supports SB 218 and applauds the efforts of Senator Nancy King in sponsoring this legislation to take steps in the right direction to expand the Child Tax Credit in order to address obstacles for families, especially the critical child care issues of Maryland's neediest families. Due to the unprecedented pandemic that has directly impacted families and businesses in Maryland, we should do more to ensure tax policies are designed to support and meet families' critical needs.

MSCCA is committed to advocating for Maryland families our members serve. MSCCA believes that the most equitable and efficient way to expand access to quality child care in the state of Maryland is through direct family investments. These Investments include scholarships, subsidies, and refundable tax credits. These public supports will help to address affordability and availability issues for Maryland's families. We know that access to quality, affordable child care leads to better outcomes for Maryland's youngest citizens.

The Child Tax Credit is critical for all families and especially low-income families because without it, they would not receive tax benefits to offset the costs of raising children.

MSCCA hopes champions like Senator King will keep working to expand the Child Care Tax Credit as it helps lift families out of poverty and helps provide more opportunities for children.

MSCCA urges a favorable committee report.