



**Caring For Maryland's Most  
Important Natural Resource™**

## **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 5000 members working in the field of early childhood. We believe children are our most important natural resource and work hard to advocate for children, families and for professionalism within the early childhood community.*

**Testimony Concerning Senate Bill 805:  
Income Tax-Child Tax Credit- Child Alterations and Sunset Extension  
Submitted to the Budget and Taxation Committee  
March 9, 2022  
Position: Support**

The Maryland State Child Care Association (MSCCA) fully supports the child tax credit alterations and sunset extension. MSCCA priorities agenda includes the expansion of the Child Tax Credit in order to address obstacles for families, especially child care costs for 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.

SB 805 will create an important change of qualified child to include a dependent child of a taxpayer that is under the age of 6 or is under the age or 17 and has a disability.

MSCCA is committed to advocating for Maryland families that 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 tax credits. These public supports will help to address affordability and availability issues for Maryland's families. We know that access to quality child care leads to better outcomes for Maryland's youngest citizens.

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

MSCCA applauds the efforts of Senator King and hopes the legislature will continue expanding 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.**