



Commissioned Officers Association of the United States Public Health Service

Protecting the interests of the USPHS Commissioned Corps since 1951

February 4, 2025

The Honorable Joseline A. Pena-Melnyk
Chair, Health and Government Operations Committee
241 Taylor House Office Building
6 Bladen Street
Annapolis, MD 21401

Subject: Request for a Favorable Report – HB 389- Property Tax – Day Care Centers, Child Care Homes, and Child Care Centers

Dear Chairwoman Pena-Melnyk and Distinguished Members of the House Health and Government Operations Committee:

On behalf of the Commissioned Officers Association, I write to recommend a **Favorable report** by the Committee **on HB 389 – Property Tax – Day Care Centers, Child Care Homes, and Child Care Centers**. This bill seeks to encourage owners and operators of to provide valuable, lower-cost placements in family child care homes, day care centers and child care centers **by offering property tax exclusions and exemptions**. For family child care homes registered under Title 9.5, Subtitle 3 of the Education Article, up to \$20,000 of personal property used in connection of the business is exempt. For day care centers or large family child care homes, registered under the same title; and child care centers licensed under subsection 4, of the same title; day care centers for the elderly licensed under Title 14, Subtitle 2 of the Health – General Article; or, day care centers for adults, licensed under Subtitle 3, may be granted a credit of up to \$10,000 in property tax credit for the area set aside for the business.

We know that **availability** of child, elderly and adult care in the community **is extremely limited**, and the **costs** to Marylanders are **exorbitant**. Here are some examples.

In regards to **child care**:

- The [National Database of Childcare Prices](#), part of the Women’s Bureau of the Department of Labor, offers the most comprehensive look yet at how child care costs vary across 2,360 counties in 47 states.
- In a report released in 2022, the average cost for parents with young children in Montgomery County, where I live, was **15.6% of their total income**. The report **calls these prices as “untenable for families”**.
- Child care prices were consistently higher for infant care, with the median price for **one child** in center-based infant care ranging from **\$10,848*** in small counties **to \$21,533*** in

very large counties.

- Among home-based providers, infant care ranged from **\$8,616*** in small counties to **\$16,587*** in very large counties.
- Among preschool-aged children, center-based prices *per child* ranged from **\$8,712** in small counties to **\$17,457*** in very large counties.
- Home-based child care prices ranged from **\$7,309*** in small counties to **\$15,634*** in very large counties.
- The burden is **even higher for families with multiple children in before- and after-school care or center-based child care**. The analysis showed **29 percent of families with children under 6 have two or more in that age-group**.
- **High child care costs are keeping some families — especially women — out of the labor market**, the Women’s Bureau report noted.
- The analysis found that even a 10 percent increase in child care costs causes a 1 percentage point decrease in moms in the workforce. A 50% increase dropped the number of employed mothers by 2 percentage points, and in counties where child care costs more than doubled, maternal employment dropped 4 percentage points

***2024 inflation-adjusted prices**

Adult and Elderly care by the numbers:

- **53M U.S adults are currently caregiving**, up from 43.5 million in 2015, and includes caregivers **who also work full-time jobs**¹
- This includes 5.5 million caregivers who are caring for wounded, ill and injured service members and veterans²
- The number of people providing care and working outside the home has increased from 1 in 7 in 2020 to **1 in 5 today**³
- **Seventy-three percent (73%) of all employees have some type of current caregiving responsibility**⁴ up from 16% in 2019 and 22% in 2022
- The **majority of caregivers are women** (56%)
- **Nearly a quarter of caregivers of an elderly or sick adult also have young children under the age of 18**⁵. These caregivers are better known as the “sandwich generation.”

Twenty-two percent of active-duty spouses are unemployed⁶, five to six times the rate of their counterparts⁷. While child care is a primary barrier to military spouse employment⁸, some families also face additional caregiving responsibilities too. Increasing the availability of lower cost care options in the community, especially for service member families is important, especially regarding recruitment and retention.

¹ [Two Income Families Statistics and Trends in 2023](#), Gitnux Marketdata Report 2023

² [Executive Order on Increasing Access to High-Quality Care and Supporting Caregivers](#), April 18, 2023

³ [1 in 5 Americans Now Provide Unpaid Family Care](#), AARP 2022

⁴ [Supporting Employee Caregivers Starts with Better Data](#), Harvard Business Review, 2022

⁵ [Guardian 8th Annual Workplace Benefits Study](#), 2020

⁶ [2022 Military Family Lifestyle Survey](#). Blue Star Families (2023).

⁷ Women 16 and over. Labor Force Statistics from the [Current Population Survey](#), Dec 2024.

⁸ [2022 Military Family Lifestyle Survey Comprehensive Report: Child Care Spotlight](#) Blue Star Families (2023)

The Commissioned Officers Association, a member of the Maryland Military Coalition, **strongly supports, HB 389** and requests a **FAVORABLE** report from the Health and Government Operations Committee.

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HB 389 – Property Tax – Day Care Centers, Child Care Homes, and Child Care Centers – Favorable

The mission of the Commissioned Officers Association (COA) is to protect and enhance the public health and safety of the United States by supporting and advancing the interests of the Commissioned Corps and its officers. COA is the only organization working exclusively on behalf of the Public Health Service Commissioned Corps.

The Maryland Military Coalition is a registered non-profit, non-partisan advocacy organization comprised of prominent Maryland-based veteran and military groups, representing over 150,000 service-connected individuals, including those currently serving, veterans, retirees and their families, caregivers, and survivors.

I want to thank Delegates Delegates Palakovich Carr and D. Jones for sponsoring this important legislation and their on-going support of **ALL** of the uniformed services community in Maryland

Respectfully,

A handwritten signature in blue ink that reads "Lynn A. Nash". The signature is written in a cursive, flowing style.

Lynn A. Nash, PhD, RN, PHCNS-BC, FAAN
CAPTAIN (Retired), United States Public Health Service
Commissioned Officers Director
Maryland Military Coalition
Lynn.Slepski@outlook.com