

REVENUE: May have revenue impact, statement not yet issued

FISCAL: Fiscal statement issued

Action:	Do Pass as Amended and Be Printed Engrossed and Be Referred to the Committee on Revenue by prior reference
Vote:	6 - 0 - 1
Yeas:	Barnhart, Dallum, Girod, Holvey, Riley, Witt
Nays:	0
Exc.:	Lim
Prepared By:	Ellen Osoinach, Committee Administrator
Meeting Dates:	3/19, 4/4

WHAT THE MEASURE DOES: Extends sunset date on income tax credits for contributions to Child Care Division to January 1, 2029.

ISSUES DISCUSSED:

- Extending sunset date rather than removing it altogether
- Evaluation of Lane County Child Care Enhancement Project

EFFECT OF COMMITTEE AMENDMENT: Extends sunset to January 1, 2029.

BACKGROUND: A credit against corporate or personal income taxes for certified contributions made to the Child Care Division of the Oregon Employment Department was enacted by the 2001 legislature and is scheduled to sunset on January 1, 2009. The purpose of the credit is to provide a funding pool for child care to improve the quality of care for the children of low- and moderate-income families in Oregon. During the period from 2003-2006, the Employment Department dispersed grants to two pilot projects in Lane and Multnomah County that supply services to parents and child care providers. Extending the credit would allow programs like these to continue.