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DATE: March 1, 2023
TO: Senate Assessment & Tax Committee
FROM: Jennifer Bruning, Executive Director, KS State Alliance of YMCAs
RE: Written-Only Testimony in Support of Senate Bill 164

Madam Chair and Honorable Members of the Senate Assessment & Tax Committee:

Thank you for the opportunity to provide written testimony in support of Senate Bill 164 on behalf of the Kansas State Alliance of YMCAs. Our Alliance is comprised of 10 YMCA associations with branches and programs in more than 25 communities across the state. As the largest child care provider in Kansas, serving over 17,000 kids in early learning and out-of-school time programs, the Y appreciates this opportunity to support a measure that would provide a \$2,000 tax credit to qualified employees of licensed child care facilities.

All of our YMCA child care programs strive to provide high quality, affordable and accessible child care services to families in communities across Kansas with a mission to serve all regardless of the ability to pay. These programs not only meet the needs of early learners and school-age scholars, nurturing a child's development by providing a safe and healthy place to learn foundational skills, but they make a significant impact on the economy in Kansas as well, allowing parents to go to work knowing their kids are in a safe and healthy environment.

However, one of the biggest challenges our Kansas YMCAs are currently facing is the recruitment and retention of a skilled workforce to provide these key child care services for our communities, whether that be in our early learning centers, our before/after school programs, or our summer day camp/out-of-school time programming. Throughout the state, child care providers like the Y are experiencing extreme staffing shortages that have forced them to reduce their licensed child care slot capacity or even forced them to close their programs and/or facilities entirely.

The Y feels the tax credit proposed in Senate Bill 164 could serve as a wonderful acknowledgement of the hard but essential work that our child care employees provide each and every day, can help supplement the low average wage of many child care workers, can serve as a retention and recruitment tool for our current and future employees, and can shed light on the importance of the industry as a whole to our Kansas communities.

We strongly urge the Committee to support Senate Bill 164. Thank you!