



State Senator Tina Maharath
3rd Senate District

Sponsor Testimony
Senate Bill 284
Senate Ways and Means Committee
Tuesday, March 15, 2022

Good afternoon Chairman Blessing, Vice Chair Roegner, Ranking Member Williams and members of the Senate Ways and Means Committee. Thank you for the opportunity to present Senate Bill 284.

SB 284 will authorize a nonrefundable child care program donation tax credit in Ohio. The credit would be available to a taxpayer who donates to a child care facility that has achieved at least two stars on the Step Up to Quality program as administered by the Department of Job and Family Services and the Department of Education.

Qualifying child care centers would include child day-care centers and family day-care homes that are licensed by ODJFS, as well as preschool programs that are licensed by ODE.

The purpose of this tax credit is to incentivize donations to child care programs in order to help address the chronic underfunding of Ohio's child care programs.

The amount of the credit shall equal fifty percent of the taxpayer's contributions. The tax credit is not to exceed \$5,000.

Chairman Blessing and members of the Committee, I appreciate your attention and respectfully request your favorable consideration of Senate Bill 284.