

Sub. H. B. No. 96  
As Passed by the Senate  
KIDCD52

\_\_\_\_\_ moved to amend as follows:

After line 110489, insert:

"Sec. 5104.54. (A) The child care cred program is created  
in the department of children and youth, under which the costs  
of child care are shared by participating employees, their  
employers, and, subject to available funds, the department. The  
distribution of the costs shall be as follows: employees are  
responsible for forty per cent; employers are responsible for  
forty per cent; and, subject to available funds, the department  
is responsible for twenty per cent. The program has all of the  
following goals: enabling employers to attract and retain  
talent; assisting employees with child care costs; and  
sustaining the businesses of child care providers.

(B) To be eligible to participate in the program, all of  
the following apply:

(1) In the case of an employee, the maximum amount of the  
family's income shall not exceed four hundred per cent of the  
federal poverty line and the employee shall reside in this state  
and have been selected for participation by the employee's



employer.

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(2) In the case of an employer, the employer shall be located in this state and have selected one or more of its employees to participate in the program.

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(3) In the case of a child care provider, the provider shall either hold a license issued under this chapter or be certified by a county department of job and family services under section 5104.12 of the Revised Code. The department shall not require participation in the step up to quality program in order to be an eligible provider for this program.

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(C) Each employee and employer seeking to participate in the program shall together submit an application to the department in a manner prescribed by the department. The department shall review each application as soon as practicable after it is received and shall determine if the employee and employer are both eligible to participate.

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(D) After an employee and employer are both determined eligible and agree to participate in the program, all of the following apply:

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(1) The employee, with the assistance of the department, shall select a child care provider for the employee's child and shall enroll the child with the provider. An employee may opt to select the employee's existing child care provider so long as that provider is licensed or certified as described in this section.

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(2) In addition to the employer's share, the employer may agree to contribute some or all of an employee's share of child care costs.

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(3) As a condition of participation, the department may 47  
require the employee, employer, and child care provider to each 48  
sign a memorandum of understanding with the department. 49

(4) The department is responsible for coordinating and 50  
performing all administrative activities associated with the 51  
sharing of child care costs and making payments to child care 52  
providers. 53

(E) An eligibility determination made under division (C) 54  
of this section remains valid as long as the employee, employer, 55  
and child care provider continue to satisfy the eligibility 56  
conditions described in division (B) of this section. 57

(F) If the department finds that an employee or employer 58  
has committed fraud, misrepresentation, or deception in applying 59  
to participate, or in participating, in the program, the 60  
employee or employer is permanently ineligible to participate, 61  
or continue to participate, in the program. 62

(G) (1) The department may adopt rules as necessary to 63  
implement this section. Any rules shall be adopted in accordance 64  
with Chapter 119. of the Revised Code. 65

(2) Notwithstanding any provision of section 121.95 of the 66  
Revised Code to the contrary, a regulatory restriction contained 67  
in a rule adopted under division (G) (1) of this section is not 68  
subject to sections 121.95 to 121.953 of the Revised Code." 69

In the table on line 154368, after row N, insert: 70

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A	GRF	830414	Child Care Cred Program	\$10,000,000	\$0
		"			73
		In the table on line 154368, in rows AA and BA, add			74
		\$10,000,000 to fiscal year 2026			75
		After line 154451, insert:			76
		<b>"Section 423.85. CHILD CARE CRED PROGRAM</b>			77
		The foregoing appropriation item 830414, Child Care Cred			78
		Program, shall be used for the Child Care Cred Program			79
		established in section 5104.54 of the Revised Code."			80
		Update the title, amend, enact, or repeal clauses accordingly			81

The motion was \_\_\_\_\_ agreed to.

## SYNOPSIS

### **Child Care Cred Program**

#### **R.C. 5104.54; Sections 423.10 and 423.85**

Restores House-added provisions that create the Child Care Cred Program in the Department of Children and Youth (DCY), which allows for costs of child care to be shared by participating employees, employers, and DCY.

Authorizes a participating employer to select one or more of its employees to participate in the program.

Requires each participating employee to choose a child care provider for the employee's child, but specifies that the

chosen provider must hold a license issued by JFS or be	93
certified by a county department of job and family services.	94
Requires that a participating employee's family income not	95
exceed 400% FPL as a condition of eligibility.	96
Appropriates \$10,000,000 in FY 2026 in GRF ALI 830414,	97
Child Care Cred Program. Requires the funds to be used for the	98
Child Care Cred Program.	99