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August 6, 2018

The Honorable Anthony J. Portantino
Chair, Senate Appropriations Committee
State Capitol, Room 2206
Sacramento, CA 95814

Re: AB 2023 (Caballero) – Support

Dear Chair Portantino,

On behalf of the California Women's Law Center (CWLC), we write in support of AB 2023, which would provide low and moderate income working families with a refundable tax credit to help defray the cost of child care.

Currently, the state tax credit for child care expenses only provides benefits to families that owe state income tax, which means low and moderate-income families are ineligible despite facing rising child care expenses. Families with income below \$50,000 receive no benefit from the current credit.

Families that pay for child care and have incomes below the poverty line spend almost one-third of their income on care, and child care is the second highest expense behind housing. AB 2023 will help address this issue by making the child care tax credit refundable so that low and moderate-income families who do not owe state income taxes, but who do pay other taxes like sales and property tax, can benefit from the tax refund to offset some of their child care expenses. Refundable credits make a significant difference for poor working families, many of whom are headed by women, who struggle to provide the best care for their children. A refundable credit will help low-income families by putting money back in their pockets for food, housing, and medical care.

CWLC's mission is to advance the potential of women and girls through transformative litigation, policy advocacy, and education. For nearly 30 years, CWLC has been on the frontlines fighting for economic justice for women, girls and families.

For these reasons, the California Women's Law Center supports AB 2023.

Sincerely,



Betsy Butler
Executive Director