



STATE OF HAWAII DEPARTMENT OF HUMAN SERVICES P. O. Box 339 Honolulu, Hawaii 96809-0339

February 10, 2019

TO: The Honorable Senator Russell E. Ruderman, Chair Senate Committee on Human Services

FROM: Pankaj Bhanot, Director

SUBJECT: SB 736 - RELATING TO ON-SITE EARLY CHILDHOOD FACILITIES

Hearing: Monday, February 11, 2019, 3:15 p.m. Conference Room 016, State Capitol

DEPARTMENT'S POSITION: The Department of Human Services (DHS) appreciates the intent of the bill to expand capacity and access for Hawaii's families to early childhood facilities; however, we respectfully oppose the bill as currently drafted.

As drafted, the approach is complicated, and a regulatory challenge for implementing agencies and potential employers. For example it involves 3 agencies, provides funds and a position for 1 agency and no funds or positions for the other two agencies; also, the measure creates a definition of a child care facility outside Chapter 346, Part VIII, Child Care, Hawaii Revised Statutes (HRS), which is administratively problematic.

DHS does not have subject matter expertise regarding tax credits, or qualified costs, and would require an appropriation to develop, implement, procure, and provide oversight for a new program outside its current subject matter, including the hiring of staff with the requisite tax knowledge, and funds for IT system modification.

DHS is the regulatory authority for all licensed and registered child care facilities and homes statewide, and could provide information regarding the current licensing status

AN EQUAL OPPORTUNITY AGENCY

of the child care facility to a taxing agency or to the tax payer-employer or child care program.

DHS has no opinion regarding the feasibility of the tax credit and asks that any appropriation not replace or adversely impact budget priorities identified in the Executive Budget.

PURPOSE: This bill proposes to establish an income tax credit for employers who create on-site early childhood facilities. Establishes and appropriates funds for one On-site Early Childhood Facility Coordinator position with the Executive Office on Early Learning (EOEL).

DHS respectfully requests that: 1) since DHS does not have tax related expertise to determine whether the employer, which may not be the operator of the early childhood facility, qualifies for an income tax credit, DHS requests that it not be named the regulating entity of these tax related provisions, and if the measure continues, 2) the effective date be set after December 31, 2020 or later to give DHS appropriate time to make any necessary program, system changes, and develop administrative processes and rules.

If the proposed bill allows for the Department of Taxation (DoTax) to audit and adjust the tax credit to conform to the information filed by the taxpayer, then the information DHS maintains under the proposed section (c) may conflict with the information that DoTax actually approves for the taxpayer.

DHS would be able to provide the determining entity with the information as to the status of the child care facility's license upon request from that determining entity. However, this may require a system modification, an administrative process as well as operational costs for DHS.

If the proposed bill were to pass as drafted, DHS requests that the effective date for Section 2 apply to taxable years beginning after **December 31**, <u>2020</u> or later, instead of the proposed December 31, 2019. The department's current program demands and efforts are focused on compliance of provisions of the federal Child Care Development Block Grant which provides approximately \$22 million in federal Child Care Development Fund grants. Section (k) on page 8, lines 12-13, would also need to be revised to be "this section shall not apply to any amount paid or incurred before January 1, 2021."

As referenced above, DHS is the regulatory agency of the state's child care system codified in Chapter 346, Part VIII HRS. DHS points out that the term "early childhood facility" proposed in this measure does not fall under any of the child care definitions established under section 346-151, HRS.

If the intent of the legislature is for the tax credit only to be applicable when an employer establishes an on-site group child care center, which includes both infant and toddler child care centers and group child care centers (i.e. preschools), then the bill should be amended to reference "group child care centers," as defined under section 346-151, HRS, rather than using the term "early childhood facilities" which is currently not defined.

The proposed subsection (c) (2), on page 4, line 3, indicates that DHS shall "[v]erify the amount of qualified costs." DHS respectfully requests that any review of qualified costs to acquire, construct, establish, and operate a group child care center be submitted to an entity that has expertise to review these kinds of capital improvement and fiscal documentation. If DHS were to procure the expertise through a consultant contract, DHS requires an appropriation to do so.

The proposed subsection (f)(2), on page 6, lines 5-15, indicates that "provided that the credit shall not be subject to recapture if the department of human services certifies that the employer ceased operating the facility for reasonable cause, including but not limited to going out of business, being forced to close the facility due to a natural disaster or other unforeseeable circumstances, and closing the facility temporarily with the intention of reopening it for a reason such as facility refurbishment or improvement."

The measure requires clarification as to what other kinds of "unforeseeable circumstances" would be acceptable to force the facility to close and still allow the tax credit to be claimed. There are also circumstances that are foreseeable, such as the revocation of the license by DHS due to serious violations of health and safety standards that could be an acceptable reason to close the facility. DHS respectfully requests the Legislature to clarify if

AN EQUAL OPPORTUNITY AGENCY

revocation is a reasonable cause to cease operating the group child care center and still allow the tax credit to be claimed.

If the bill were to pass as drafted, DHS requests the Legislature establish one permanent full-time position and an appropriation of \$270,909 for State Fiscal Year (SFY) 2019-2020, with continued commitment from the Legislature for the position to become part of the DHS operating budget in FY 2020-2021 and beyond along with appropriations of \$129,000 for personnel and operating costs.

However, we ask that any appropriation not supplant fiscal priorities identified in the Executive Budget.

Thank you for the opportunity to provide additional comments on this bill.



STATE OF HAWAI'I Executive Office on Early Learning 2759 South King Street HONOLULU, HAWAI'I 96826

February 9, 2019

- TO: Senator Russell E. Ruderman, Chair Senator Karl Rhoads, Vice-Chair Senate Committee on Human Services
- **FROM:** Lauren Moriguchi, Director Executive Office on Early Learning
- SUBJECT: Measure: S.B. No. 736 RELATING TO ON-SITE EARLY CHILDHOOD FACILITIES Hearing Date: February 11, 2019 Time: 3:15 p.m. Location: Room 016

Bill Description: Establishes an income tax credit for employers who create onsite early childhood facilities. Establishes and appropriates funds for 1.0 FTE onsite early childhood facility coordinator position. Applies to taxable years beginning after 12/31/2019.

EXECUTIVE OFFICE ON EARLY LEARNING'S POSITION: Support the Intent

Good afternoon. I am Lauren Moriguchi, Director of the Executive Office on Early Learning (EOEL).

We appreciate the Legislature's support of EOEL's work to increase access to high-quality early learning. EOEL is statutorily responsible for the development of the State's early childhood system that shall ensure a spectrum of high-quality development and learning opportunities for children throughout the state, from prenatal care until the time they enter kindergarten, with priority given to underserved or at-risk children.

We support the intent of S.B. 736 to increase capacity for, and access to, high-quality early learning programs by incentivizing employers to develop on-site facilities. We believe that partnering with the private sector is the most cost-effective, time-efficient means for the State to increase access to early learning opportunities.

As the state's coordinating body for early learning, EOEL is working toward increasing access to high-quality early learning programs for our keiki *together* with our public and private partners. Our community-based providers have been the mainstay of early learning programs and services for decades. EOEL's statutory charge is to build a cohesive, comprehensive, and sustainable system in which *all* existing early learning programs and services – whether publicly- or privately-run, which consist of a variety of early learning approaches, service deliveries, and settings, including center-based programs, family child care programs, family-child interaction learning

programs, and home-based instruction programs designed to promote early learning, each of which provide an important option for families – are coordinated, improved, and expanded.

Thank you for the opportunity to testify on this bill. I am happy to answer any questions you may have.

JOSH GREEN M.D. LIEUTENANT GOVERNOR

DAMIEN A. ELEFANTE DEPUTY DIRECTOR



STATE OF HAWAII DEPARTMENT OF TAXATION

830 PUNCHBOWL STREET, ROOM 221

HONOLULU, HAWAII 96813 http://tax.hawaii.gov/ Phone: (808) 587-1540 / Fax: (808) 587-1560 Email: Tax.Directors.Office@hawaii.gov

To: The Honorable Russell E. Ruderman, Chair and Members of the Senate Committee on Human Services

Date: Monday, February 11, 2019 Time: 3:15 P.M.

Place: Conference Room 016, State Capitol

From: Linda Chu Takayama, Director Department of Taxation

Re: S.B. 736, Relating to On-Site Early Childhood Facilities

The Department of Taxation (Department) offers the following comments on S.B. 736 for the Committee's consideration. A summary of the key provisions of S.B. 736 are as follows:

- Creates a refundable income tax credit equal to 25% of employers' costs to acquire, construct, or establish early childhood facilities, and for associated costs to operate;
- Requires taxpayers to provide Department of Human Services (DHS) a statement of qualifying costs incurred and the amount of tax credit claimed in the previous taxable year;
- Requires DHS to:
 - maintain records of taxpayers claiming the credit and the amount of credits claimed;
 - verify the qualified costs claimed;
 - o total all qualified costs that DHS certifies; and
 - provide a letter to the Department specifying the amount of the credit for the year and the cumulative amount for all taxable years;
- Requires DHS to issue a verification letter to the taxpayer, including the amount of qualified costs and credit amount that can be claimed that shall be filed with the taxpayer's income tax return;
- Requires DHS to provide a certificate of approval to qualified on-site early childhood facilities implemented by taxpayers based on certain criteria and on rules DHS is required to promulgate;
- Requires DHS and the Department to work together to create a form indicating whether taxpayer is using an on-site early childhood facility;
- Creates a per-taxpayer cap of an unspecified amount on the credit that may be claimed per year;
- Requires the on-site early childhood facility to operate for a minimum of ten years, but allows for earlier closure in certain circumstances;

Department of Taxation Testimony HMS SB 736 February 11, 2019 Page 2 of 3

- Creates an aggregate cap of an unspecified amount on all taxpayers and states that if the cap is reached in any fiscal year, it shall be allowed to taxpayers based on the date of certification by DHS on a first come, first served basis, and any taxpayers unable to claim the credit receive priority in subsequent years.
- The credit is effective for taxable years beginning after December 31, 2019.

The Department appreciates the intent of this measure, but has the following concerns and suggested amendments intended to remedy these concerns.

First, the Department notes that it generally prefers nonrefundable credits rather than refundable credits. Refundable credits are more prone to improper claims and abuse.

Second, as the bill is currently written, it is possible to claim credits for the construction of a facility before the facility's construction is complete and before DHS certifies that facility as qualified under subsection (d). If the Committee wishes to ensure taxpayers are not able to claim the credit for construction costs which are not ultimately for a qualified facility, the Department recommends deleting paragraph (f)(2) and adding a separate recapture subsection to read as follows:

Any c	redit under this section shall be recaptured
-	the close of the taxable year for which the
-	claimed if:
	The on-site early childhood facility fails
	to operate for a minimum of ten years;
	provided that the credit shall not be
	subject to recapture if the department of
	human services certifies that the employer
	ceased operating the facility for reasonable
	cause, including, but not limited to going
	out of business, being forced to close the
	facility due to a natural disaster or other
	unforeseeable circumstances, and closing the
	facility temporarily with the intention of
	reopening it for reasons such as facility
	refurbishment or improvement; or
	The credit was claimed for acquiring,
	constructing, or establishing a facility
	that is not certified under subsection (d)
	within one hundred eighty days of the
	completion of its acquisition, construction,
	or establishment.

The recapture shall be equal to one hundred per cent of the amount of the total tax credit claimed under this section in the preceding ten taxable years, and shall be added to the taxpayer's tax liability for the taxable year in which the recapture occurs pursuant to this subsection. Department of Taxation Testimony HMS SB 736 February 11, 2019 Page 3 of 3

Third, the Department has concerns about the aggregate cap imposed under this bill's subsection (f)(3). As currently written, subsection (f)(3) may not be sufficient to impose an aggregate cap on the credit. In other credits that have an aggregate cap, such as the Important Agricultural Land Tax Credit under Hawaii Revised Statutes section 235-110.93(h), the aggregate cap is enforced through a certification process that requires immediately discontinuing certifying credits when the cap is reached and further restricts the Department of Taxation from allowing the aggregate cap to be exceeded even if credits in excess of the cap are inadvertently certified. If the Committee wishes to ensure the aggregate cap in this measure is sufficient, the Department recommends amending subsection (f)(3) to read as follows:

The total amount of tax credits allowed under (3)this section shall not exceed \$ for all taxpayers in any year. If the total amount of credits claimed under this section by all taxpayers in any year exceeds \$, the department of human services shall immediately discontinue issuing letters under subsection (c) and notify the department of taxation. In no instance shall the department of human services issue letters under subsection (c) for a total amount of credits exceeding \$_____ per year. То comply with this restriction, the department of human services shall issue letters under subsection (c) for credits on a first come, first served basis. Any taxpayer whose qualified costs are not eligible to be issued a letter under subsection (c) by the department of human services in a year due to the \$_____ cap having been exceeded for that year, shall be eligible to have those gualified costs be issued a letter under subsection (c) in the subsequent year and those qualified costs shall receive priority for a letter under subsection (c) over qualified costs incurred in that subsequent year. The department of taxation shall not allow the aggregate amount of credits claimed to exceed \$ _____ per year.

Thank you for the opportunity to provide comments.



Date: February 6, 2019

To: Chair Ruderman, Vice Chair Rhoades and Members of the Senate Committee on Human Services

From: Early Childhood Action Strategy

Re: Support for SB 736 Relating to On-Site Childcare Facilities

The Early Childhood Action Strategy (ECAS) is a statewide public-private collaborative designed to improve the system of care for Hawai'i's youngest children and their families. ECAS partners are working to align priorities for children prenatal to age eight, streamline services, maximize resources, and improve programs to support our youngest keiki.

ECAS strongly supports SB 736, which would create a tax incentive for businesses to provide on-site childcare.

Access to safe, affordable and developmentally appropriate early childhood care and learning is a necessity for working families. In turn, the provision of childcare is a work support that preserves and enhances the workforce in Hawaii.

At present, there is a shortage of childcare across the state. Research by the Center on Families at the University of Hawaii finds that there are far fewer childcare slots available than there is need in Hawaii. The shortage is even greater for infant and toddler care.

Providing a tax incentive to businesses to encourage the development of childcare services will help to expand the pool of available childcare, will support working families and will help to strengthen Hawaii's workforce.

For these reasons, ECAS strongly supports SB 736. Thank you for the opportunity to provide testimony.

Early Childhood Action Strategy is a project under Collaborative Support Services, INC.

TESTIMONY BEFORE THE SENATE COMMITTEE ON HUMAN SERVICES

S.B. 736

Relating to On-Site Early Childhood Facilities

Monday, February 11, 2019 3:15pm, Agenda Item #4 State Capitol, Conference Room 016

Written Testimony Only

Shannon Asato Treasurer Hawaiian Electric Company, Inc.

Chair Ruderman, Vice Chair Rhoads, and Committee Members,

My name is Shannon Asato and I am testifying on behalf of Hawaiian Electric Company Inc., and its subsidiaries, Hawaii Electric Light Company, Inc. and Maui Electric Company, Limited (collectively, the "Hawaiian Electric Companies") in support of S.B. 736, Relating to On-Site Early Childhood Facilities.

Due to the high cost of child care and the shortage of early childhood facilities in Hawaii, businesses can benefit from supporting their employees by creating on-site childhood facilities. The Hawaiian Electric Companies are supportive of the intent of the bill that will make available more early childhood facilities for the residents of Hawaii, including our employees. If the concept is enacted, we would be pleased to be part of the discussions for implementation to see if we could make the credit apply to our unique situation, as a regulated public utility, and would be happy to add to the discussion.

Accordingly, the Hawaiian Electric Companies support S.B. 736. Thank you for this opportunity to testify.



Hawaiian Electric Maui Electric Hawai'i Electric Light



<u>SB-736</u> Submitted on: 2/11/2019 1:08:02 AM Testimony for HMS on 2/11/2019 3:15:00 PM

Submitted By	Organization	Testifier Position	Present at Hearing
Melodie Aduja	Testifying for O`ahu County Committee on Legislative Priorities of the Democratic Party of Hawai`i	Support	No

Comments:

The Senate Committee On Human Services



The Honorable Senator Russell E. Ruderman, Chair Senator Karl Rhoads, Vice Chair Members of the Committee

SUBJECT: TESTIMONY IN FAVOR OF SB736, RELATING TO ON-SITE EARLY CHILDHOOD FACILITIES

Hearing: Monday / February 11, 2019 3:15 pm Conference Room 016, Hawai'i State Capitol 415 South Beretania Street

Aloha Senator Ruderman, Senator Rhoads, and members of the committee,

As a mom of two, I've experienced the importance of early learning. From birth, my children were blessed and fortunate to have had the opportunity to have access to a high quality early childhood facility. Overall I feel that businesses and associates will benefit greatly from this. It'll help a family grow in education for one's child and parent or caretakers grow professionally, in turn a business will grow and the community will thrive. It's a win, win all around.

Please support S.B. 736.

Thank you for the opportunity to provide testimony in support of this measure.

Mahalo Nui,

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The Senate Committee On Human Services

The Honorable Senator Russell E. Ruderman, Chair

Senator Karl Rhoads, Vice Chair

Members of the Committee

SUBJECT: TESTIMONY IN FAVOR AND SUPPORT OF SB 736, RELATING TO ON-SITE EARLY CHILDHOOD FACILITIES

Hearing: Monday / February 11, 2019

3:15 pm

Conference Room 016, Hawai'i State Capitol

415 South Beretania Street

Aloha Senatory Ruderman, Senator Rhoads, and members of the committee,

I am writing in support of SB736. It is difficult for parents of young children to provide for their family when the cost of living is so high therefore leading both parents to enter the workforce. With both parents needing to work, those of which have young children now have more money outgoing due to childcare. It would be ideal for more employers to provide their employees with adequate childcare within their facilities not only to secure their workers' employment, but it will also boost overall work performance by relieving the stresses of seeking out childcare. While the employer can continue to run their business due to full and secure staffing, the employee becomes more reliable and efficient since they have one less worry about paying for and seeking out childcare for their child. If more programs would incorporate this into their business then it is more likely that it would promote a more satisfying work experience that also benefits children's early childhood learning experiences creating an all around wholesome experience for everyone.

Mahalo,

Marchele Rapoza

have

The Senate Committee On Human Services

The Honorable Senator Russel E. Ruderman, Chair

Senator Karl Rhoads, Vice Chair

Members of the Committee

SUBJECT: TESTIMONY IN FAVOR OF AND SUPPORT FOR <u>SB 736, RELATING TO ON-SITE EARLY</u> <u>CHILDHOOD FACILITIES.</u>

HEARING: Monday / February 11, 2019

3:15 pm

Conference Room 016, Hawai'i State Capitol

415 South Beretania Street

Aloha Senator Ruderman, Senator Rhoads, and members of the committee.

My name is Myra Halpern and I am in support of SB736. Finding childcare continues to be one of the many challenges and burdens of working parents of young children. Therefore, I believe that this bill will relieve the burden of parents who choose to work. Upon employment, employees will feel secure in knowing that their child will have a safe place to learn in an early childhood learning environment. Also, work attendance may improve. Furthermore, when parents are relieved of the challenges of finding childcare, positive work performance and attitude may increase and promote workplace harmony.

I support SB736.

Thank you for the opportunity to provide testimony in strong support of this measure.

Mahalo A Nui Loa,

Myra Halpern

Assessment Specialist

Ka Pa'alana

The Senate Committee on Human services

The Honorable Senator Russell E, Ruderman, chair

Senator Karl Rhodes, Vice chairz

Members of the committee

SUBJECT : TESTIMONY IN FAVOR AND SUPPORT OF SB-376, RELATING TO ON SITE- EARLY CHILDHOOD FACILITIES.

HEARING: Monday/ Febuary 11, 2019

3:15

Conference Room 016, Hawai'l State Capital

415 South Beretania Street

Aloha Senator Ruderman, Senator Rhoads , and members of the committee,

I am writing in support and acknowledgement in House Bill 736. They is such need for more early childhood facilities. The tax credits that is proposed in this bill will help incentivize young up start entrepreneurs to motivate them to open new business to create jobs for our local economy. And also providing and essential services for Hawaii families. By a providing safe and productive place of learning for our future generations thank you.

Mahalo

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Christian Marks

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<u>SB-736</u> Submitted on: 2/7/2019 2:11:50 PM Testimony for HMS on 2/11/2019 3:15:00 PM

Submitted By	Organization	Testifier Position	Present at Hearing
Dara Carlin, M.A.	Individual	Support	No

Comments:



Chair Senator Russel E Ruderman

Senate Bill 736

February 9, 2019

My name is Vera Maire Asato. I'm a licensed Home Childcare Provider. I've been providing Family Childcare for over 15 years in the Waipahu area. I'm writing to oppose this bill.

The reason why is because I feel that this bill is like a slap in the face and a stab in the heart for all the LICENCE HOME CHILDCARE PROVIDERS who are already taking care of the children in the state. In the past two years the State has been subjecting us to a lot of regulations. We are required to do 16 hours of training yearly. Which includes CPR, 1st Aid, Basic Health and Safety Practice, Food Safety and Handling, and Baby Sleep (which all persons in my household need to take, yearly). Not to mention if you're doing Patch Food Program, we need to do an annual mandator training. We do get announce and unannounced visited from both the State and Patch Food Program. Why aren't we a part of this solution? Getting our keikis ready for school? Who will take care for our keikis while parents need to work? Family Childcare Provider are never in the scope of helping nurture the keikis of Hawaii. Why create something out their when you already have something. Why not give us TAX CREDIT? We are the lowest paid when it comes to childcare payments. We're already set up and doing what is needed. Why aren't we ever consider in this whole Childcare business in the States eye? Funds

always goes somewhere else. I believe that children thrive better if they can be in a small setting. The more nurture they get in a Family Childcare Providers setting will help them to get a better start in life. I'm told by the parents that children that came to my care had adjusted well in preschool. Is this bill different from the Open-Door Policy? Where parents get funds to send their keiki to preschool. What's going on with that? Parents have help in getting them ready for school. Why aren't parents using Open-Door funds to get their preschooler ready for kindergarten. Are you inventing something that is there for the parents to prep their keiki for school? We all know that there is a shortage of childcare providers and it's not going to get better. It would be nice if we can start with this bill to make a difference in the lives of children in Hawaii. Let's find a solution in helping working parents in Hawaii still be working. With all the requirements State is implementing on Family Childcare Providers it would truly be apricated if the State would find a way to work with us in a respectful situation.

What about parent responsibility? They should be the one to get them ready for school. If they aren't/can't go to preschool. They should be a campaign out theirs educating parents on getting our keiki ready for KINDERGARTEN.

Thank you for the opportunity to testify in oppose of this bill.

Vera Marie Asato

94-1023 Mawaho Street

Waipahu, HI 96797

808-688-2525



Monday, February 11, 2019, 3:15 PM, Conf. Room 016

Support for SB 736, Relating to On-Site Early Childhood Facilities

Aloha, my name is Danny Goya I am the project manager of PIDF's Ka Pa'alana Homeless Family Education Program, but I am here today speaking as an individual citizen and not here to represent PIDF. I am submitting this testimony to express my very strong support for the funding of on-site early childhood facilities.

One of the greatest obstacles for families with young children is affordable and accessible childcare. Hawai'i has one the worse statistics in country regarding accessible early childhood education and childcare. According to the University of Hawai'i Center on the Family, in East Hawai'i Island, 74 three year olds compete for one spot!

National statistics show that employers that have on-site childcare increase employee attendance, production and satisfaction. This childcare tax-credit will positively affect the family with the young child and the employer, however there is another outcome to this tax-credit bill. If a family currently uses a childcare agency, it will open that seat up if their employer accesses this tax credit opportunity.

Please support SB 736.

Mahalo,

Daniel Goya

Senate Committee on Human Services Senator Russell E. Ruderman, Chair Senator Karl Rhoads, Vice Chair



Monday, February 11, 2019, 3:15 PM Support for SB 736

Relating to On-Site Early Childhood Facilities

Aloha, my name is La'akea Yoshida and I am the Chief Operating Officer at the Institute for Native Pacific Education and Culture (INPEACE). I am not writing on behalf of INPEACE, but as an individual concerned with the needs of working families. Thus, I am submitting this testimony to express my very strong support for the funding of on-site early childhood facilities.

Many of Hawai'i's families struggle with childcare that is affordable and accessible. Working families are constantly struggling to find the best and most affordable childcare for their keiki; and, with many parents working multiple jobs to provide for their families, the need for infrastructure that supports access to high-quality childcare is vitally important to not only families, but our economy as well. For example, JLL's "Workplace Powered by Human Experience" study argues that 84% of parents whose workplace provided on-site childcare were more engaged at work, and that those parents reported having a high work-place satisfaction rating.

Therefore, this tax-credit can impact the lives of families in positive, far-reaching ways: easy access to childcare at work and increased parent workplace satisfaction—both of which can have long-lasting impacts on early childhood education and workforce stability in the state.

Additionally, employer provided on-site early childcare facilities could increase the number of early childcare spaces available at childcare agencies, if the employer accesses this tax credit opportunity. Parents choosing to use on-site early childcare facilities at work would open seats their children would otherwise be occupying, leaving more spaces for other families' children.

Please support SB 736.

Mahalo,

La'akea Yoshida



Submitted By	Organization	Testifier Position	Present at Hearing
Monica Waiau	Individual	Support	No

Comments:

Aloha Committee Members,

I am writing in support of SB 736. This is a testimony as an individual/private citizen.

Between my husband and I - we work 2 fulltime jobs and 2 part-time job. Having children has been a lifelong dream but the financial burden of child care and general high cost of living is a great concern to us. This financial weight has forced us to consider the possibility of not having children at all. Sacrificing parenthood? That is a frightening thought. But the reality is that we cannot afford child care.

Currently, the only option is for me to leave my career and become a stay-at-homemom. Child care cost more than I earn between both of my jobs. While leaving my job to become a stay-at-home-mom would solve the problem of costly childcare, our household will lose 50% of our earned income. That is not a solution at all.

SB 736 is the best solution I've seen in a very long time.

SB 736 would lift a heavy burden from many families struggling to pay for quality child care. In my work at Ka Pa'alana Homeless Family Education Program, I witness the daily challenges of our homeless and at-risk families. Many of the parents in our program struggle to find employment because they can't afford childcare for their young keiki. SB 736 is especially imperative for these families struggling to bring themselves up and out from destitute towards living healthy and happy lives. This should be something we strive for – not just for ourselves, but for all of our community.

I thank you for your dedicated work and efforts towards the wellbeing of Hawai'i.

I strongly support SB 736, and I ask that you do, too.

Me ka mahalo nui,

Monica Waiau



Monday, February 11, 2019, 3:15 PM, Conf. Room 016

Support for SB 736, Relating to On-Site Early Childhood Facilities

Aloha, my name is Danny Goya I am the project manager of PIDF's Ka Pa'alana Homeless Family Education Program, but I am here today speaking as an individual citizen and not here to represent PIDF. I am submitting this testimony to express my very strong support for the funding of on-site early childhood facilities.

One of the greatest obstacles for families with young children is affordable and accessible childcare. Hawai'i has one the worse statistics in country regarding accessible early childhood education and childcare. According to the University of Hawai'i Center on the Family, in East Hawai'i Island, 74 three year olds compete for one spot!

National statistics show that employers that have on-site childcare increase employee attendance, production and satisfaction. This childcare tax-credit will positively affect the family with the young child and the employer, however there is another outcome to this tax-credit bill. If a family currently uses a childcare agency, it will open that seat up if their employer accesses this tax credit opportunity.

Please support SB 736.

Mahalo,

Daniel Goya

Monday, February 11, 2019, 3:15 FM, Conf. Room 016 Support for SB 736,

Relating to On-Site Early Childhood Facilities

Aloha, my name is Jamie Goya. I have worked in the early childhood field for 25 years as an educator, curriculum specialist, and resource support. I am submitting this testimony to express my very strong support for the funding of on-site early childhood facilities.

One of the greatest obstacles for families with young children is affordable and accessible childcare. Hawai'i has one the worse statistics in country regarding accessible early childhood education and childcare. According to the University of Hawai'i Center on the Family, in East Hawai'i Island, 74 three year olds compete for one spot!

National statistics show that employers that have on-site childcare increase employee attendance, production and satisfaction. This childcare tax-credit will positively affect the family with the young child and the employer, however there is another outcome to this tax-credit bill. If a family currently uses a childcare agency, it will open that seat up if their employer accesses this tax credit opportunity.

Please support SB 736.

Jamie Goya

Monday, February 11, 2019, 3:15 PM, Conf. Room 016 Support for SB 736,

Regarding: On-Site Early Childhood Facilities

Aloha, my name is Terry Nakamura and I teach Parent Classes to homeless and at-risk families with Ka Pa'alana Homeless Family Education Program. We help our parents prepare resumes, teach them job interview skills, and take them to Job Fairs at the Neal Blaisdell Center three times a year. The majority of our parents desire very much to be employed and to have the means to financially support their family, but their main barrier is securing childcare for their young children.

I am writing, not as an employee of my company, but as an individual citizen who has seen the practical realities of parents I work with trying to find a job, but struggling to find childcare. Senate Bill 736 would have a direct and positive impact on the families I serve by providing in-house childcare at places of employment. I am submitting this testimony to express my very strong support for the funding of on-site early childhood facilities.

Please support SB 736.

Mahalo,

Terry Nakamura

Monday, February 11, 2019, 3:15 PM, Conf. Room 016 Support for SB 736,

Regarding: On-Site Early Childhood Facilities

Aloha, my name is Kasey Galariada. I supervise my Preschool and Parent Education team from Ka Pa'alana Homeless Family Education Program at Hope Shelter and Onemalu Shelter. We help our parents prepare resumes, teach them job interview skills, and take them to Job Fairs at the Neal Blaisdell Center three times a year. The majority of our parents desire very much to be employed and to have the means to financially support their family, but their main barrier is securing childcare for their young children.

I am writing, not as an employee of my company, but as an individual citizen who has seen the practical realities of parents I work with trying to find a job, but struggling to find childcare. Senate Bill 736 would have a direct and positive impact on the families I serve by providing in-house childcare at places of employment. I am submitting this testimony to express my very strong support for the funding of on-site early childhood facilities.

Please support SB 736.

Mahalo, local 2/11/19

Kasey Galariada

Monday, February 11, 2019 Conference Room 016 – 3:15 PM Support for SB 736, Relating To On-Site Early Childhood Facilities.

Monica Waiau (Written Testimony - Individual Private Citizen) 808-781-2825 / 87-740 Kili Drive. #1028 Waianae, HI. 96792

Aloha Committee Members,

I am writing in support of SB 736. Between my husband and I - we work 2 fulltime jobs and 2 parttime job. Having children has been a lifelong dream but the financial burden of child care and general high cost of living is a great concern to us. This financial weight has forced us to consider the possibility of not having children at all. Sacrificing parenthood? That is a frightening thought. But the reality is that we cannot afford child care.

Currently, the only option is for me to leave my career and become a stay-at-home-mom. Child care cost more than I earn between both of my jobs. While leaving my job to become a stay-at-home-mom would solve the problem of costly childcare, our household will lose 50% of our earned income. That is not a solution at all.

SB 736 is the solution.

SB 736 would lift a heavy burden from many families struggling to pay for quality child care. In my work at Ka Pa'alana Homeless Family Education Program, I witness the daily challenges of our homeless and at-risk families. Many of the parents in our program struggle to find employment because they can't afford childcare for their young keiki. SB 736 is especially imperative for these families struggling to bring themselves up and out from destitute towards living healthy and happy lives. This should be something we strive for – not just for ourselves, but for all our community.

I thank you for your dedicated work and efforts towards the wellbeing of Hawai'i.

I strongly support SB 736, and I ask that you do, too.

Me ka mahalo nui,

mgwaran

Monica H. Waiau

Monday, February 11, 2019, 10:00 A.M., Conf. Room 016 Support for SB 736,

Regarding: On-Site Early Childhood Facilities

Aloha,

In my work with homeless and at-risk families through my program, Ka Pa'alana Homeless Family Education Program, I have seen the struggles our parents face in trying to find employment to support their families. One of their biggest challenges is finding childcare for their young children who have not yet started public school.

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Please support SB 736.

Armond Kahawai Print Name:

Monday, February 11, 2019, 10:00 A.M., Conf. Room 016 Support for SB 736,

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Print Name: BRADLEY TENGAN

Monday, February 11, 2019, 10:00 A.M., Conf. Room 016 Support for SB 736,

Regarding: On-Site Early Childhood Facilities

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Print Name: June Aquiho

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Print Name: Fessica Nihog

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Ind

Print Name: Michelle Knok

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Regarding: On-Site Early Childhood Facilities

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puaala Y.C.AU Print Name:

Monday, February 11, 2019, 3:15 PM, Conf. Room 016 Support for SB 736,

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Print Name: Chasity K. Cochran

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Print Name: Stacm K Kanka

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Mahalo,

<u>Christine (Taone</u> Print Name: <u>Christine Naone</u>

Monday, February 11, 2019, 10:00 A.M., Conf. Room 016 Support for SB 736,

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Desrica Reyes

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Print Name: Eugene Takamoto

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Please support SB 736.

Mahalo,

Print Name: Pumchana M. Ho

Monday, February 11, 2019, 3:15 PM, Conf. Room 016 Support for SB 736,

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Signature:	Takawa	
7	Kaha Wai	L.

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Signature: Imilia The Print Name: Emilio Pimental Print Name:

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Signature:	-AA-	

Print Name: TANYA TEHDTU

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Signature: <u>Haleupaln Joa</u> Print Name: <u>Falcupolu Toa</u>

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Signature:

Print Name: MARIKO LONGOTAFF

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	<u> </u>		
Print Name:	Becky	Soares	

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Print Name: _	Bella	Choi	

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Signature: Fetuao PADDAMO Print Name:

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Signature: <u>Mhi</u> Kalcha Print Name: <u>Mhir Kahaloa</u>

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Lawra A Torres Signature: Print Name:

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	to	
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Print Name:	GREELYNN SAICH	_

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Page KMadup Ki Print Name:

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Myrin K. lom Print Name: ULSSICA K. Tom

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Preeins th Print Name: PRECIOUS FULI

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Mahalo, Vaovasa Print Name: Vavali

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EWIPILI FANILA Print Name: <u>EWIPILI</u> FANILA

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Print Name: Chantel English.

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Monday, February 11, 2019, 3:15 PM, Conf. Room 016 Support for SB 736,

Regarding: On-Site Early Childhood Facilities

Aloha, I am writing as a parent who has young children and would be directly impacted by Senate Bill 736. I take my child to Ka Pa'alana Homeless Family Education Program, which services families with children from birth through 5 years old. Ka Pa'alana takes parents to Job Fairs at the Neal Blaisdell Center several times a year to help us find jobs to support our families. One of the biggest barriers we face is childcare for our children who are not yet in public school. SB 736 would be a great benefit for me and my family in providing in-house childcare at places of employment. I am submitting this testimony to express my very strong support for the funding of on-site early childhood facilities. Thank you very much for considering this bill, and the real needs of families with young children.

Please support SB 736.

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