

2026

CHILD CARE PLAN

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OUR PLAN FOR SAFE, AFFORDABLE CHILD CARE



01 Providing Increased
Tax Incentives to Both
Providers and Families

02 Expanding Access to
Early Childhood
Education

03 Increasing
Accessibility and
Affordability

Providing Increased Tax Incentives To Both Providers & Families

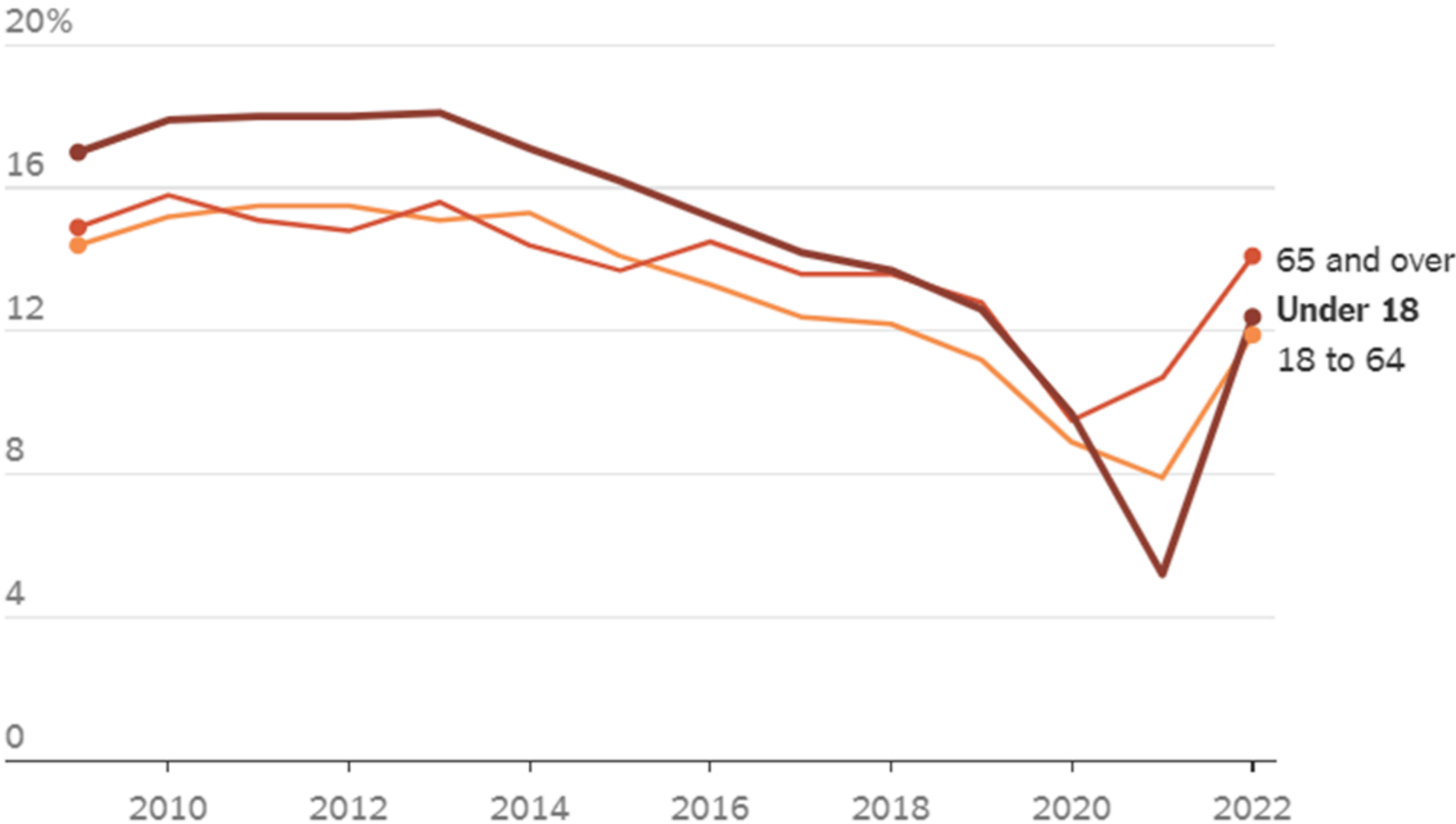
Studies have shown that by providing funding directly to families and businesses, the child poverty rate is significantly reduced and access to quality child care programs becomes more readily available. **Our Conference is proposing a \$1 billion investment through tax credits in our child care system** to attack the ever-increasing child poverty rate.



The Share of Children in Poverty More Than Doubled

The poverty rate for those under 18 rose to 12.4 percent last year.

Share of each age group living in poverty



Note: Data are the supplemental poverty rates, which adjust for geographic differences. The rates also include wage income, taxes and the fullest account of government aid. • Source: Census Bureau • By Karl Russell

Child Poverty Rate

In 2021, child poverty reached a historic low of 5.2%.

The historic low has been attributed to the Federal Enhanced Child Tax Credit from the American Rescue Plan.

Child poverty has more than doubled in 2022 to 12.4%.

The rapid rise in poverty in 2022 has been attributed to the repeal of the Federal Enhanced Child Tax Credit.

Child poverty continued to rise in 2023 to 13.7%.

EXPANDING ACCESS TO EARLY CHILDHOOD EDUCATION

The state has made significant investments in funding for Universal Prekindergarten. Early childhood education is a building block to a child's education success. Our proposal calls for Universal Prekindergarten ([A.4600, Jensen](#)).



INCREASING ACCESSIBILITY AND TACKLING AFFORDABILITY

The Assembly Minority Conference has developed several ideas that would require the support of the Office of Children and Family Services. These proposals include: **changing rules and regulations, creating new ways for families to access child care that cuts the red tape, proposing alternatives to traditional child care models, and requiring a review of how regional cost factors and state barriers impact the availability and affordability of child care.**



RELATED LEGISLATION

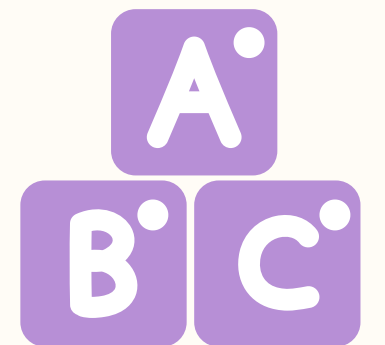
List of bills to increase
access and affordability
for New Yorkers in need of
child care services.



ASSEMBLY REPUBLICAN CHILD CARE LEGISLATION

Providing Increased Tax Incentives To Both Providers & Families:

- Child and Dependent Care Tax Credit: Increase the state allowance of qualified expenses by 15% (A.2314, Ra).
- Earned Income Tax Credit: Increase state credit amount from 30% to 45% (A.2498, Ra).
- Empire State Child Credit: Increase state tax credit amount to 45% of Federal Child Tax Credit amount (A.2492, Ra).
- Child Care Creation & Expansion Tax Credit: Double existing state credit amount from \$25 million per year to \$50 million per year (A.2393, Ra).
- Child Care Facility Capital Improvement Tax Credit: Create a new state credit to help child care providers enhance and update facilities (A.2392, Ra).
- Provider Tax Exemption: Allowing local governments across New York State to offer an exemption from Real Property Taxes on licensed child daycare centers (A.2002, Slater).



CHILD CARE TAX CREDIT PROPOSALS

FISCAL IMPACTS

Credit	Current Expenditure (\$ millions)	New Expenditure (\$ millions)	Total Expenditure (\$ millions)
Reinstatement of Federal Enhanced Child Tax Credit	-	-	-
Expand Child & Dependent Care Credit	\$106	\$16	\$122
Enhance Earned Income Tax Credit	\$772	\$386	\$1,159
Expand Empire State Child Credit	\$598	\$299	\$896
Increase Child Care Creation & Expansion Tax Credits	\$50	\$50	\$100
Child Care Facility Capital Improvement Tax Credit	-	\$250	\$250
Total	\$1,526	\$1,001	\$2,527

ASSEMBLY REPUBLICAN CHILD CARE LEGISLATION

Expanding Access to Early Child Care Education:

- The Assembly Minority Conference proposal calls for Universal Prekindergarten Aid Increase and Program Improvements.

These include:

- Increasing the state reimbursement rate to school districts for UPK students and expanding collaboration between school districts with child care agencies.
- Ensuring school districts and child care agencies follow the same regulations regarding staffing ratios and class sizes.
- Calling on the Commissioner of Education to streamline the hiring process for qualified UPK teachers and minimize the costs for new and existing programs (A.4600, Jensen).



ASSEMBLY REPUBLICAN CHILD CARE LEGISLATION

Increasing Accessibility and Tackling Affordability:

- Child Care Database: Implementing an eligible substitute child care database for child care providers when in need of coverage or support (A.2053, Slater).
- Regional Cost Approach: Institute a regional cost factor for child care subsidies by regions across the state and increase percentage of household income eligibility (A.2373, Gandolfo).
- Examining Barriers: Conducting a new study to examine existing state barriers which prevent new creation of providers (A.2042, Maher).
- Extended Day: Create rules and regulations that would establish a model for child care providers that would include nights and weekends (A.4534, Jensen).
- Pods Waiver: Create an annual “pods” waiver to facilitate parental choice, that would allow child care to be provided in the home to multiple families as an unlicensed and unregulated daycare setting (A.2265, Gandolfo).

