HJ0002 Engrossed

LRB9202532SMdv

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HOUSE JOINT RESOLUTION 2

2 WHEREAS, Public Act 91-930 amended the Illinois Income 3 Tax Act to create employer income tax credits for the 4 construction and operation of employee child care facilities; 5 and

6 WHEREAS, The Act provides for a credit of 30% of the 7 start-up costs expended by a corporation to provide a child 8 care facility for the children of its employees; this credit 9 is available beginning with taxable years ending on or after 10 December 31, 2000; and

11 WHEREAS, The Act provides for an additional credit of 5% 12 of the annual amount paid by the corporation in providing the 13 child care facility for employees' children; this credit is 14 available beginning with taxable years ending on or after 15 December 31, 2000 and does not have an expiration date; and

16 WHEREAS, The Act provides that, to be eligible for the 17 credit, a corporation may provide and operate a child care 18 facility independently or in partnership with one or more 19 other corporations; the Act limits the credit to child care 20 facilities located in Illinois; and

21 WHEREAS, The Governor's Children and Family Leadership 22 Subcabinet, in its Year One Report, recognizes the importance 23 of family-friendly workplaces and recommends that the State 24 work to promote employers that assist employees in balancing 25 work and family life; and

26 WHEREAS, Studies have shown that employers providing 27 child care services report improved employee recruitment and 28 retention; and

29 WHEREAS, It is in the best interest of the citizens of 30 Illinois that the State promote the availability of quality 31 child care for the taxpayers of Illinois; therefore be it 1 RESOLVED, BY THE HOUSE OF REPRESENTATIVES OF THE 2 NINETY-SECOND GENERAL ASSEMBLY OF THE STATE OF ILLINOIS, THE SENATE CONCURRING HEREIN, that the Department of Commerce and 3 4 Community Affairs, in cooperation with the Department of shall track and monitor the use by Illinois 5 Revenue, б employers of the tax credits for employee child care created 7 by Public Act 91-930; and be it further

8 RESOLVED, That there is created the Family-Friendly
9 Workplace Task Force; and be it further

10 RESOLVED, That the task force shall be composed of 12 11 members appointed by the Lieutenant Governor of the State of 12 Illinois, who shall serve as Chairperson; and be it further

13 RESOLVED, That the Family-Friendly Workplace Task Force shall publicize the availability of the tax credits created 14 by Public Act 91-930; shall examine the availability of 15 family-friendly workplace incentives in Illinois, 16 the 17 effectiveness of tax credits for employee child care created 18 by Public Act 91-930, and appropriate scholarly, statistical, and other materials relating to these issues and laws 19 20 relating thereto; shall evaluate the data gathered by the Commerce and Community Affairs and the 21 Department of 22 Department of Revenue in regards to the use of the tax credit created by Public Act 91-930; shall study any significant 23 24 problems that have arisen regarding the use of this credit 25 and other family-friendly workplace incentives in Illinois; and shall develop recommendations for addressing any problems 26 27 it determines to be significant; and be it further

RESOLVED, That the Department of Commerce and Community Affairs, in cooperation with the Department of Revenue, shall report to the Children and Family Leadership Subcabinet and the Family-Friendly Workplace Task Force by March 1, 2002, and each March 1 thereafter, on the extent the credits are 1 used and, if the credits are not used as expected, the 2 reasons why employers are not using the credits; and be it 3 further

4 RESOLVED, That the Family-Friendly Workplace Task Force 5 shall report its initial findings and recommendations to the 6 General Assembly by December 31, 2002, and shall report its 7 subsequent findings and recommendations by December 31 of 8 each year thereafter; and be it further

9 RESOLVED, That suitable copies of this resolution be
10 delivered to the Director of Commerce and Community Affairs,
11 the Director of Revenue, and the Governor.