



July 8, 2025

Montgomery County Council  
Stella Werner Council Office Building  
100 Maryland Avenue  
Rockville, MD 20850

Re: Favorable Support of Bill 21-25 Taxation - Day Care and Child Care Property Tax Credit

Members of the Montgomery County Council,

The Children's Opportunity Alliance fully supports Bill 21-25 to amend the existing property tax credit for day care and child care. We applaud Montgomery County for taking the opportunity to revise this property tax credit, based on lessons learned since it was first introduced in 1988.

We are particularly pleased to see that this bill would increase eligibility for the child care property tax credit by including large family child care homes. As a county that values equitable access to opportunity, it is important to include all types of licensed child care providers in our strategic resource offerings. The state of Maryland regulates child care to ensure providers are meeting the health and safety requirements established by the state; the state includes different categories of Family Child Care homes – a Family Child Care Home provider may care for up to eight children, while a Large Family Child Care Home may care for between nine and twelve children. According to the most recently available data on licensed child care programs in May of 2025, there were 63 Large Family Child Care Homes in Montgomery County. Without this legislation, these 63 providers would not be eligible for this tax credit that their smaller Family Child Care Home peers can apply for.

We are also pleased to see that this legislation increases the amount of the tax credit from \$3,000 to \$10,000. The child care industry is a fundamentally flawed business model in the United States, in which the true cost of providing quality services costs more than parents are able to pay for it. This results in extremely low wages for early childhood educators, constant stress and turnover in the industry, and lower quality of education programming, all of which impacts the critical early education children are able to receive and the ability of parents to remain in the labor force. It is an economic imperative to intervene with public support in order to address this dire situation.



We ask that you vote in favor of Bill 21-25 and we thank you for all you do to ensure that every young child in Montgomery County has an equitable start in life, creating a stronger future for us all.

Sincerely,

A handwritten signature in black ink, appearing to read "Kimberly Rusnak".

Kimberly Rusnak  
Executive Director