

Public Testimony in Support of SB 561 – Child Care Tax Subtraction

Honorable Chair and Members of the Senate Committee on Finance and Revenue,

Hearing Date: March 26, 2025

I am writing in **support of SB 561**, which allows a **personal income tax subtraction for child care expenses**. This bill is a **practical and necessary step** to relieve financial pressure on working families in Oregon.

Why SB 561 is Needed:

- **Child care is a significant financial burden** – The cost of child care has risen dramatically, making it harder for families to **balance work and expenses**.
- **Encourages workforce participation** – Many parents, especially **mothers**, are forced to **reduce hours or leave the workforce** due to unaffordable child care.
- **Keeps more income in families' pockets** – By **subtracting child care expenses from taxable income**, families **retain more of what they earn** rather than losing it to high tax burdens.
- **Provides direct tax relief instead of government programs** – Instead of **expanding bureaucracy**, this bill **empowers families to make their own financial decisions**.

Conclusion:

SB 561 is a **sensible and necessary tax relief measure** that helps working parents **manage child care costs, stay in the workforce, and maintain financial stability**.

I urge the committee to **pass SB 561** and provide **real, direct tax relief for Oregon families**.

Thank you for your time and consideration.

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