



**Senate Committee on Assessment and Taxation  
Testimony in Support of Senate Bill 263  
Presented by Eric Stafford, Vice President of Government Affairs**

**Monday, March 22, 2021**

Madam Chair and members of the committee, my name is Eric Stafford, Vice President of Government Affairs for the Kansas Chamber. The Kansas Chamber represents small, medium and large businesses of all industry segments across the state.

The Kansas Chamber appreciates the opportunity to testify in support of Senate Bill 263, a bill that would expand eligibility for a tax credit for any taxpayer that pays for or provides child day care services for its employees.

Under existing law, only C-Corps are allowed to claim a tax credit for costs incurred when providing childcare services for employees. SB 263 would allow all other business structures (S-Corps, LLC's, etc.) to qualify for this tax credit. Access to childcare is a concern for all working families and SB 263 is a positive tool to help employers who offer these services to offset costs associated with providing childcare access for their employees.

We appreciate the opportunity to testify in support of Senate Bill 263 and I am happy to answer any questions.