

NCSL STANDING COMMITTEE on CHILDREN, FAMILIES AND HUMAN SERVICES

POLICY DIRECTIVES AND RESOLUTIONS

**LEGISLATIVE SUMMIT
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1 **COMMITTEE: CHILDREN, FAMILIES AND HUMAN SERVICES**

2 **POLICY: CHILD CARE**

3 **TYPE: DIRECTIVE** (amendments recommended by
4 committee staff)

5 NCSL urges Congress to continue its support of state initiatives to offer high-quality and
6 safe child care. In partnership, state and federal governments can address the wide
7 spectrum of needs for child care offered in varied delivery settings while ensuring parent
8 choice, quality and affordability.

9

10 **NCSL encourages the federal government to consider the needs of families in different**
11 **geographic areas of the country, including urban and rural areas, in any federal efforts**
12 **to address the supply of child care slots and providers.**

13

14 **NCSL encourages the federal government to consider the connections between**
15 **different types of child care and early learning, and the educators who provide those**
16 **services, in order to avoid unintended consequences of new policy within the early**
17 **childhood sector.**

18

19 **Child Care Development Block Grant (CCDBG)**

20 NCSL supports the Child Care Development Block Grant Fund (CCDBG) program, which
21 serves as the main source of federal funding dedicated primarily to child care subsidies
22 for low-income working families and parents engaged in job training or other educational
23 opportunities.

24

25 In a diverse child care marketplace, state legislators are faced with the demands of
26 directing CCDBG funding where it is most needed to ensure the availability of high-quality
27 and affordable child care:

- 28 • enabling families receiving public assistance on wait lists to gain employment,
- 29 • ensuring that former families on public assistance become economically stable,

- 30 • meeting the special needs of children with disabilities,
- 31 • providing care for infants and older children in after-school care, and
- 32 • ensuring access to care for children of parents who work traditional and non-
- 33 traditional hours.

34

35 NCSL supports the following program flexibility options for states:

- 36 • offering differential payment rates for providers of higher quality services or who
- 37 serve children with special needs;
- 38 • permitting states discretion to govern the establishment of rules on the registration
- 39 of unlicensed providers;
- 40 • allowing parental choice of providers within a state regulatory framework;
- 41 • permitting the inclusion of quality supply and system building activities as
- 42 acceptable expenditures in addition to reimbursement;
- 43 • permitting states to make child care services accessible to all individuals' subject
- 44 to work requirements with federal funding support; and
- 45 • providing states the option to extend the age of eligible children beyond age 13,
- 46 especially children with special needs, to give states more flexibility to use these
- 47 funds for out of school time care for older adolescents.
- 48 • allowing states to use TANF funds to support programs that serve grandparents
- 49 raising grandchildren.

50

51 **Funding**

52 NCSL urges Congress to continue its commitment to support the CCDBG program at
53 sufficient levels to complement ongoing state efforts to provide high-quality child care
54 services to low- and moderate-income working families.

55

56 NCSL opposes earmarking CCDBG increases in funding as they would reduce state
57 flexibility, which is crucial to state innovation. The portion of unobligated CCDBG funds
58 should remain consistent with congressional intent and leave the use of those funds to
59 the discretion of the state for their CCDBG programs. NCSL urges the federal

60 government to not withhold funding from states that choose to operate their programs
61 under stricter standards than the federal standards.

62

63 NCSL supports the portion of the CCDBG that is funded by discretionary dollars and
64 subject to the congressional appropriations process. However, any additional funds for
65 the CCDBG should be an entitlement to the states.

66

67 Child care is a critical component that enables states to meet increased requirements for
68 work participation, and imposing a state match may serve as a barrier for some states in
69 accessing badly needed child care funds. Maintenance of effort (MOE) requirements also
70 make it difficult for states to take advantage of federal funds when they face difficult
71 decisions about how to fund all human services programs. NCSL supports maintenance
72 of effort flexibility.

73

74 If an administrative cap is imposed, it should be limited to a strict definition of
75 administrative funds. Services such as inspections, licensing, automation, eligibility
76 determination, resource and referral, case management, training, and rate setting are
77 required and critical to the provision of quality services and should be defined as
78 services. NCSL urges the federal government to provide technical assistance to states to
79 improve the coordination and financing of child care programs.

80

81 **TANF and Child Care**

82 NCSL strongly supports child care as an eligible use of the Federal TANF block grant and
83 state maintenance of effort (MOE) funds. NCSL supports state options to transfer up to
84 30% of their federal TANF block grant allotments to the CCDBG. We urge the
85 administration and the Congress to eliminate the distinction between how child care is
86 treated for working families based on funding stream.

87

88 NCSL urges the federal government to reconsider the distinction in TANF regulations that
89 counts child care and other work supports for the unemployed as assistance. NCSL

90 supports families having a reliable source of child care support while they look for another
91 job rather than offering an incentive for them to return to cash assistance.

92

93 **Standards**

94 NCSL supports states retaining regulatory, licensure and operational oversight of child
95 care facilities. Any regulatory requirements imposed by the federal government should
96 serve as a floor and not a ceiling, and not restrict state flexibility in determining how child
97 care facilities should function. NCSL urges federal agencies to support state efforts
98 through guidance and technical assistance, particularly in regard to building a child care
99 workforce, provider education, development of models for special needs populations, and
100 the homeless.

101

102 **Taxes and Benefits**

103 NCSL supports options through use of federal and state tax incentives that can
104 encourage creation of child care programs and help parents better afford child care
105 services. NCSL supports:

- 106 • Tax credits for employers that establish, operate, supply and/or support child
107 care programs,
- 108 • Public or private incentives for a child's primary caregiver to have the option to
109 stay at home during the child's early developing stages;
- 110 • Tax credits for taxpayers with dependents under compulsory school age;
- 111 • Child care benefits as an option in employer-sponsored cafeteria plans, including
112 pre-tax flexible spending accounts;
- 113 • Retention of the Dependent Care Tax Credit as it exists under current law; and
- 114 • Tax incentives to encourage individuals to establish and/or operate child care
115 programs;
- 116 • Options that enable states to create or allow the development of public-private
117 partnerships to strengthen the child care system.

1 **COMMITTEE: CHILDREN, FAMILIES AND HUMAN SERVICES**

2 **POLICY: ACCESS TO FEDERAL TAX INFORMATION BY**
3 **STATE CHILD SUPPORT CONTRACTORS**

4 **TYPE: RESOLUTION**

5 **WHEREAS**, a federal-state partnership governs the child support program under Title
6 IV-D of the Social Security Act, in which the federal government provides a policy
7 framework, states and tribes oversee ongoing operations and administration, and all
8 partners share funding responsibilities.

9

10 **WHEREAS**, child support programs provide critical services that help families and
11 children with financial, emotional, and other support, and help reduce the need for
12 families to rely on other public benefits.

13

14 **WHEREAS**, guidance from the Internal Revenue Service prohibits disclosure of federal
15 tax information to tribal child support programs.

16

17 **WHEREAS**, the Internal Revenue Code includes a provision that limits federal tax
18 information that can be accessed by state child support contractors, with enforcement of
19 the provision held in abeyance since at least 2009 but scheduled to begin in October
20 2024.

21

22 **WHEREAS**, contractors play critical roles in most states in supporting and operating the
23 child support program, including paternity establishment, establishment and
24 enforcement of orders, modifications of support orders, customer service contact
25 centers, parenthood initiatives, document management, and development and
26 management of information technology.

27

28 **WHEREAS**, states that use contractors include a contractual obligation to safeguard
29 and protect federal tax information, provide training to contractors and hold contractors
30 to the same standards to which the Internal Revenue Service holds the states.

31
32 **WHEREAS**, implementation of the Internal Revenue Code provision would harm the
33 child support program and the families it serves by limiting contractor access to
34 information necessary to locate parents, to establish paternity, to confirm employment
35 and income to establish and collect fair support obligations, and, overall, limit the ability
36 to maintain current services.

37
38 **THEREFORE, LET IT BE RESOLVED**, that the National Conference of State
39 Legislatures urges that:

- 40 1. Congress adopt bipartisan legislation to modernize the Internal Revenue Code
41 and include direct access to federal tax information by tribal child support
42 agencies. Similar legislation passed the Senate during the 117th Congress (S.
43 534, Wyden (D-OR) - Thune (R-SD)) **and is pending in the 118th Congress (H.R.**
44 **7906, Hern (R-OK) – Moore (D-WI)) and S. 3154, Wyden (D-OR – Thune (R-**
45 **SD).**
- 46 2. The Administration permanently allow the continued sharing of federal tax
47 information with state and tribal contractors, at state option, for use in the child
48 support program.

49
50 Upon adoption of this resolution, a copy of this resolution shall be submitted to the
51 Secretary of the United States Department of Health and Human Services and the
52 Commissioner of the Office of Child Support Services in the Administration for Children
53 and Families, the Secretary of the United States Treasury, and the Chairs and Ranking
54 Members of the U.S. Senate Committee on Finance and the U.S. House Committee on
55 Ways and Means, the public welfare requiring it

1 **COMMITTEE:** CHILDREN, FAMILIES AND HUMAN SERVICES

2 **POLICY:** REDUCING CHILD POVERTY BY MAKING THE
3 EXPANDED CHILD TAX CREDIT PERMANENT

4 **TYPE:** RESOLUTION (Sponsored by Rep. Tana Senn)

5 **WHEREAS**, ending child poverty is critical to strengthening our communities and
6 ensuring all children have a stable start in life.

7

8 **WHEREAS**, children who experience poverty are at [increased risk](#) of negative cognitive,
9 academic, social, health, and long-term economic outcomes.

10

11 **WHEREAS**, one of the most proven ways to reduce child poverty is by increasing the
12 Child Tax Credit.

13

14 **WHEREAS**, during the pandemic, the American Rescue Plan of 2021 increased the child
15 credit, providing vital financial relief to families to help cover essential expenses such as
16 food, housing, and childcare. In just one year, nearly 3 million children were lifted out of
17 poverty, cutting the child poverty rate by nearly 30%.

18

19 **WHEREAS**, this expanded credit expired at the end of 2021, reverting to the previous
20 structure, which provides limited benefits and excludes the lowest-income families from
21 full participation.

22

23 **THEREFORE, LET IT BE RESOLVED**, that the National Conference of State Legislators
24 supports the child tax credit and urges Congress to adopt the following changes:

- 25 • provide a larger and refundable credit,
- 26 • simplify the application process, and
- 27 • index the credit to inflation.

28

29 This policy has demonstrated its efficacy in reducing child poverty, stimulating the
30 economy, and providing long-term benefits to children and families. By permanently
31 expanding the Child Tax Credit, Congress can ensure that all children have an
32 opportunity to thrive and contribute to a prosperous future for our nation.

1 **COMMITTEE:** **CHILDREN, FAMILIES AND HUMAN SERVICES**

2 **POLICY:** **SUPPORTING FEDERAL LEGISLATION TO**
3 **EMPOWER STATES TO PROTECT CHILDREN**
4 **AND YOUTH IN RESIDENTIAL CARE**

5 **TYPE:** **RESOLUTION** (Sponsored by Sen. Sara Gelser
6 Blouin)

7 **WHEREAS**, congregate care residential facilities include but are not limited to programs
8 such as wilderness programs, residential treatment facilities, psychiatric residential
9 treatment facilities, therapeutic boarding schools, special education schools,
10 intermediate care facilities for children with intellectual and developmental disabilities
11 and group homes; and

12

13 **WHEREAS**, an estimated 120,000- 200,000 children and youth are placed in residential
14 facilities each year by state child welfare and juvenile justice systems, mental health
15 providers, refugee resettlement agencies, school district special education programs,
16 and by parents; and

17

18 **WHEREAS**, the majority of these programs are not licensed by any health care agency
19 and as such the children are not protected by the licensure requirements imposed on
20 licensed health care providers; and

21

22 **WHEREAS**, some residential facilities still operate without any licensure at all; and

23

24 **WHEREAS**, many of these programs advertise treatment despite the lack of licensed
25 health care licensure or eligibility for Medicaid or private insurance reimbursement; and

26

27 **WHEREAS**, the current regulatory and licensure framework makes it difficult for state
28 agencies, parents and medical professionals to distinguish between high quality
29 evidence based facilities and dangerous programs that exploit youth; and

30

31 **WHEREAS**, an estimated \$23 billion dollars of public funds are annually used to place
32 youth in residential programs and facilities and the cost per child, per day for residential
33 treatment ranges from \$250-\$800; and

34

35 **WHEREAS**, many of these placements are funded solely by State General Funds or
36 private funds from parents and as such are not subject to the conditions of participation
37 under Medicaid or utilization review by commercial insurance; and

38

39 **WHEREAS**, children and youth are frequently placed in facilities outside their own state
40 of residence; and

41

42 **WHEREAS**, the placement of children and youth across state lines creates uncertainty
43 about jurisdiction, definitions of abuse and neglect and accountability measures for
44 individuals or entities that engage in abuse or neglect of children in residential facilities;
45 and

46

47 **WHEREAS**, state child welfare and juvenile justice agencies, journalists, and thousands
48 of residential congregate care facility survivors have reported pervasive physical,
49 emotional and sexual abuse, including hitting and choking, sexual assault, harassment,
50 grooming, food and/or sleep deprivation, solitary confinement, inappropriate and
51 punitive use of physical and chemical restraints, restricted access to bathrooms, forced
52 labor, the use of attack therapy, sexual shaming and/or forced sexualized behavior as
53 part of “treatment”; and

54

55 **WHEREAS**, news reports document more than 350 child deaths at these facilities and
56 there are additional deaths not reported to the media; and

57

58 **WHEREAS**, children and youth in many residential facilities are routinely prohibited
59 from communicating with parents, lawyers or child protection and advocacy agencies or
60 are subject to monitoring of such communications; and

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WHEREAS, the 2008 Government Accountability Office report "Residential Programs: Selected Cases of Death, Abuse, and Deceptive Marketing" found that "ineffective management and operating practices, in addition to untrained staff, contributed to the death and abuse of youth"; and

WHEREAS, the 2021 National Disability Rights Network's report showed that "Physical abuse, often masked as punishment or a control tactic, is not uncommon in [residential facilities]" and that "children in [residential facilities] report sexual assault at the hands of staff"; and

WHEREAS, that same report found youth lacked "adequate access to clean water and proper sanitation & have limited recreational space... and some youths report that they are unable to obtain academic credit for education completed at [residential facilities], putting them at a significant disadvantage upon return to their communities."; and

WHEREAS, the 2021 "Away From Home" study conducted by the nonprofit Think of Us surveyed 78 youth with recent lived experience in residential placements who reported that institutions failed to meet the mandate of child welfare, were carceral, punitive, traumatic and unfit for healthy child and adolescent development; and

WHEREAS, the 2022 Government Accountability Office report "HHS Should Facilitate Information Sharing Between States to Help Prevent and Address Maltreatment in Residential Facilities," was conducted because "news media have reported several incidents of youth being maltreated by staff employed at residential facilities... Little information is publicly available about incidents of maltreatment in federally funded residential treatment facilities for youth;" and

WHEREAS, the GAO subsequently recommended that the Department of Health and Human Services, in consultation with the Department of Education, facilitate information

91 sharing among and between states on promising practices for preventing and
92 addressing maltreatment in residential facilities; and

93
94 **WHEREAS**, lack of clear national standards for licensing, oversight, abuse investigation
95 and child abuse definitions have left States without needed authority and necessary
96 information to appropriately oversee residential facilities for children and youth; and

97
98 **WHEREAS**, Senators Jeff Merkley (D-Oregon), John Cornyn (R-Texas), and Tommy
99 Tuberville (R-Alabama) and Representatives Ro Khanna (D-California) and Buddy
100 Carter (R-Georgia) introduced federal legislation, currently referred to as the “Stop
101 Institutional Child Abuse Act” to assist states in protecting children and youth from
102 abuse in residential facilities; and

103
104 **WHEREAS**, states need access to information about best practices, facility safety and
105 quality and mechanisms to hold contractors to account for state funded services that fail
106 to meet contract standards and harm children and youth; and

107
108 **WHEREAS**, youth residential providers need clear and consistent nationwide standards
109 for accountability, oversight and quality service delivery to elevate the quality of services
110 for children and youth; and

111
112 **WHEREAS**, children and youth in residential facilities deserve basic protections against
113 all forms of abuse and neglect; access to an appropriate education and necessary
114 medical care; freedom from inappropriate physical, mechanical or chemical restraint;
115 freedom from solitary confinement, forced silence or restricted communication with
116 trusted caregivers including parents, state agencies, advocacy organizations and first
117 responders; and the freedom to report mistreatment anonymously without fear of
118 reprisal;

119
120 **NOW, THEREFORE, BE IT RESOLVED**, that the National Conference of State
121 Legislatures urges Congress to pass the bipartisan legislation currently referred to as

122 the “Stop Institutional Child Abuse Act” to provide children and youth with protection
123 from all forms of abuse and to empower States to demand accountability from providers
124 to whom they entrust their children through greater oversight, transparency and
125 accountability for residential care.