

OREGON'S CHILD CARE CONTRIBUTION TAX CREDIT

In 2003, the state legislature enacted the Oregon Child Care Contribution Tax Credit. By making a contribution to the program, taxpayers receive an Oregon state tax credit of 50 cents for each dollar contributed.

Proceeds from the tax credits were used in demonstration projects from 2004 - 2009. The projects provided valuable information on the true cost of child care, strategies to improve the quality of child care environments and inform public policy on need for child care subsidies.

Funds received through *Child Care Contribution Tax Credits* are used to support two statewide programs that increase financial supports and quality improvements for child care businesses throughout Oregon. Education Awards are distributed to child care providers actively pursuing professional development. Awards are based on the professional development level (step) within the *Oregon Registry*, Oregon's professional development training and education database for the childhood care and education workforce. Education Awards range from \$100 to \$500 and are paid directly to the child care provider as they reach a milestone on The Oregon Registry.

Tax credit contributions also support high quality child care facilities that have made a *Commitment to Quality* under **Spark**, the statewide quality rating and improvement system. **Spark** is a comprehensive approach to improving quality for children in child care and other early education settings. Financial supports are provided to licensed facilities that are meeting **Spark** standards.

Who is Eligible to Contribute?

Any individual or company with Oregon state tax liability.

How can a company or individual contribute?

A company or individual can contribute in two ways.

- Make a cash contribution.
- Make a stock contribution.

Contributions available as of October 16, 2017: \$982,000

Goals of Oregon's CCCTC:

- Create an incentive for businesses and individuals to invest in child care.
- Create a funding pool of private contributions that will promote and sustain the operation of quality, affordable child care businesses.
- Target specific community needs, such as infant and toddler care, school age or after-hours care.
- Assess the actual cost of quality child care by addressing quality, affordability, and compensation.
- Strengthen child care businesses.

- Child Care Contribution Tax Credit Form (CO-525) [Click Here](#)
- Child Care Contribution Tax Credit- Stock Contribution Form (CO-528) [Click Here](#)
- Child Care Contribution Tax Credit Refund Form (CO-526) [Click Here](#)

Current Rule Language for Lead and Water Safety

For Centers – current language

414-300-0180 (1)

(a) The center's water supply shall be continuous in quantity and from a water supply system approved by the Health Division

(b) There shall be safe drinking water available to children that is supplied in a sanitary manner. Drinking water shall not be obtained from bathroom sinks or diaper changing sinks.

414-300-0170(1)(j)

(j) Lead-based paint or other toxic finishing materials shall not be used on walls, furnishings, toys, or any other equipment, materials or surface which may be used by children or are within their reach.

414-300-0340(1)(b)

(b) Sturdy and free of sharp points or corners, splinters, protruding nails or bolts, loose rusty parts, hazardous small parts, or paint that contains lead or other toxic materials;

Certified Family

414-350-0230(1)(B) related to indoor outdoor play equipment, materials and furniture

(b) Safe, clean, durable, well-constructed, in good repair, and made from lead-free, non-toxic materials;

414-350-0160(1) Water Supply

(a) The home's water supply shall be continuous in quantity and from a water supply system approved by the Department of Human Services.

(f) The provider shall have drinking water available to children that is supplied in a safe and sanitary manner. If drinking water is obtained from bathroom sinks or sinks used for handwashing after changing a diaper, the sink must be sanitized after each handwashing.

Registered Family

414-205-0110 Safety

(6) The building, grounds, water supply, and toys, equipment and furniture used by children must be maintained in a hazard-free condition.

(c) Painted surfaces must be in good condition, both inside and outside, to avoid exposing children to lead paint.

414-205-0120

(7) The building and grounds must be maintained in a clean and sanitary manner.

(10) The home's water supply must be safe to drink.

Lead Work Group

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Outreach and Communication for Water Lead Testing and Mitigation in Child Care Facilities

Objective:

Outline the outreach and communication plan to inform all child care businesses on

- The harmful impact of lead exposure on child development
- Recommended standardized best practices to reduce exposure to lead in water from plumbing facilities
- Resources on water testing for lead
- New rules in the that will require water testing for lead, mitigation requirements, and best practices for reducing risk

Consulting and Implementation Team:

Ryan Barker – Environmental Public Health Lead Program, OHA

Isabelle Barbour – Public Health Division, OHA

Sarah Messier – Portland Water Bureau

Brett Sherry – Environmental Public Health, Lead Poisoning Prevention, OHA

Annie Manning – Engagement and Communications, ELD

Kelli Walker – Child Care Policy Manager, ELD

Activity/Task	Method	Due Date
Develop web page with resources, education, OHA approved testing labs, links to water bureaus http://www.regionalh2o.org/ , best practices, free testing information	Web	December 4, 2017
Brochures: OHA's "Lead-Safe Child Care" brochure Access Portland Water Bureau's https://www.portlandoregon.gov/water/article/619577 - language specific resources available	Available at all child care training, orientations, conferences, Child Care Resource and Referral Mail to all facilities	December 2017
Joint outreach with City of Portland/Multnomah County for facilities that fall under their free testing	Mail/email/website	January 2018
Outreach to Early Learning Hubs, Child Care Resource and Referral programs to communicate lead safe practices and testing information	Monthly meetings and webinars	January/February 2018
Licensing staff training: Licensing staff understand testing and safety protocols for lead resources and testing.		January 2018
Develop rules on lead testing requirements	Rule team development – draft rules complete	June 2018
Develop informational video or recorded Webinar for child care providers to understand the dangers of lead, actions that reduce exposure, and lead testing recommendations (voice over in 4 languages)	Web	October 2018