

HOUSE JOINT RESOLUTION NO. 15

IN THE LEGISLATURE OF THE STATE OF ALASKA
THIRTY-THIRD LEGISLATURE - FIRST SESSION

BY REPRESENTATIVES DIBERT, Armstrong

Introduced: 5/8/23

Referred:

A RESOLUTION

1 **Urging the United States Congress and the President of the United States to reinstate an**
2 **expanded child tax credit.**

3 **BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF ALASKA:**

4 **WHEREAS** the child tax credit, applied against federal income taxes, is historically
5 one of the most successful programs enacted by the federal government to help ensure
6 families can provide for and support children; and

7 **WHEREAS** the American Rescue Plan Act of 2021 (P.L. 117-2) expanded the
8 existing child tax credit in 2021 by increasing the amount of the credit, expanding eligibility
9 for the credit, and making the credit fully refundable; and

10 **WHEREAS**, under the expanded child tax credit, the traditional \$2,000 for each child
11 was expanded to \$3,600 for each child under the age of six and to \$3,000 for each child
12 between the age of six and 17, and heads of households earning up to \$112,500 a year and
13 married couples filing jointly earning up to \$150,000 were eligible for the full credit amount;
14 and

15 **WHEREAS** the expanded child tax credit was fully refundable, meaning the lowest-
16 income families could qualify for cash payments; and

1 **WHEREAS** the expanded child tax credit paid out half of the credit to families in
2 monthly installments of up to \$300 a month; and

3 **WHEREAS**, under the expanded child tax credit, thousands of children in the state
4 were pulled out of poverty, food insecurity in the state decreased, and more working families
5 in the state had the means to pay for necessary expenses, including child care and school
6 supplies; and

7 **WHEREAS** the expanded child tax credit lifted thousands of residents, both rural and
8 urban, from poverty, and it helped drive state child poverty rates down dramatically; and

9 **WHEREAS**, between July and December of 2021, as reported by the United States
10 Department of the Treasury, payments averaging \$474 a month were issued to approximately
11 154,000 children in the state each month; and

12 **WHEREAS**, in August of 2021, a Niskanen Center report estimated that the total
13 financial impact of the expansion of the child tax credit to the state was \$293,246,826, the
14 total child tax credit benefit was estimated to be \$604,139,826, and the expansion represented
15 a 49 percent increase in funding to families in the state; and

16 **WHEREAS** the Niskanen Center report found that, during the 2021 period, while the
17 child tax credit was expanded and issued monthly, the state had the highest per capita benefit
18 in the nation of \$417 in expanded benefits a month and a total net benefit for each household
19 of an estimated \$1,131 a month; and

20 **WHEREAS** the expanded child tax credit benefitted local economies in that families
21 in the state that received the child tax credit have generally spent that money in their local
22 communities; and

23 **WHEREAS** the Center on Budget and Policy Priorities analyzed how families with
24 incomes below \$35,000 used the monthly payments and found that 91 percent of low-income
25 families in the state used the payments on basic needs, including food, clothing, rent,
26 mortgage, and utilities, and 93 percent used the payments on basic needs and education costs,
27 including schoolbooks and supplies, tuition, tutoring, after-school programs, and transport;
28 and

29 **WHEREAS**, despite being widely lauded for successfully decreasing child poverty,
30 the expansion of the child tax credit was not renewed by the United States Congress and
31 lapsed in 2022; and

1 **WHEREAS** more than 85,000 families in the state and more than 150,000 children in
2 the state were negatively affected when the expansion of the child tax credit lapsed in 2022;
3 and

4 **WHEREAS**, after the expanded child tax credit lapsed, child poverty rose quickly,
5 food security evaporated, and many families in the state struggled to meet basic needs; and

6 **WHEREAS**, after the expanded child tax credit lapsed, families in rural areas of the
7 state, single-parent families, and communities of color began experiencing disproportionately
8 higher rates of poverty; and

9 **WHEREAS** there is bipartisan support for the expanded child tax credit to meet the
10 critical needs of families and to provide for the welfare of children; and

11 **WHEREAS**, in President Biden's 2024 budget proposal, the President proposed
12 restoring the expanded child tax credit, noting that it cut child poverty in half, to the lowest
13 level in American history;

14 **BE IT RESOLVED** that the Alaska State Legislature respectfully urges the United
15 States Congress to pass legislation that reinstates an expanded child tax credit in the 118th
16 United States Congress; and be it

17 **FURTHER RESOLVED** that the Alaska State Legislature respectfully requests the
18 President of the United States to sign into law legislation that reinstates the expanded child tax
19 credit or similar legislation.

20 **COPIES** of this resolution shall be sent to the Honorable Joseph R. Biden, President
21 of the United States; the Honorable Kamala D. Harris, Vice President of the United States and
22 President of the U.S. Senate; the Honorable Kevin McCarthy, Speaker of the U.S. House of
23 Representatives; the Honorable Charles Schumer, Majority Leader of the U.S. Senate; the
24 Honorable Xavier Becerra, United States Secretary of Health and Human Services; and the
25 Honorable Lisa Murkowski and the Honorable Dan Sullivan, U.S. Senators, and the
26 Honorable Mary Peltola, U.S. Representative, members of the Alaska delegation in Congress.