

By: Shapleigh

S.B. No. 524

A BILL TO BE ENTITLED

AN ACT

1
2 relating to technical assistance for employers regarding
3 child-care services for certain low-wage employees.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

5 SECTION 1. Subchapter A, Chapter 302, Labor Code, is
6 amended by adding Section 302.0042 to read as follows:

7 Sec. 302.0042. TECHNICAL ASSISTANCE FOR CERTAIN CHILD-CARE
8 PROGRAMS. (a) The commission shall provide technical assistance in
9 each local workforce development area established under Section
10 2308.252, Government Code, regarding the implementation of
11 child-care programs that are financed by employers for low-wage
12 employees. As part of the assistance provided under this section,
13 the commission shall:

14 (1) provide appropriate information and assistance to
15 employers as necessary to aid working-poor subsidy recipients to
16 establish pretax payroll deductions for child-care costs, as
17 authorized under employee benefit cafeteria plans under 26 U.S.C.
18 Section 125; and

19 (2) encourage employers to increase employer-financed
20 child-care benefits to low-wage employees.

21 (b) In providing assistance to employers under Subsection
22 (a)(1), the commission shall develop and provide to affected
23 employers information regarding any tax incentives available to
24 employers for the provision of child-care services.

1 SECTION 2. This Act takes effect immediately if it receives
2 a vote of two-thirds of all the members elected to each house, as
3 provided by Section 39, Article III, Texas Constitution. If this
4 Act does not receive the vote necessary for immediate effect, this
5 Act takes effect September 1, 2003.