



**Range Association of
Municipalities and Schools**
5525 Emerald Avenue
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RAMS BOARD RESOLUTION

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WHEREAS, the Taconite Assistance Area faces low unemployment and an aging population, and dual workforce participation for families with young children is ten percentage points below the statewide rate; and

WHEREAS, the availability of reliable child care directly affects the ability of area employers to fill open positions and the ability of families to enter and remain in the labor force; and

WHEREAS, families cannot absorb the full cost of care and rural providers cannot cover the full cost through tuition alone, leaving employer investment as a necessary third source of support; and

WHEREAS, regional analysis prepared by Rural Pathways estimates that approximately \$521 million in annual regional economic activity is tied to dual-caregiver working families across the Taconite Assistance Area, and that the regional care strategy proposed to protect it costs less than three cents per dollar of the activity involved; and

WHEREAS, the region bears the cost of these gaps whether or not it invests, paying either early through prevention or later through outmigration, employer turnover, forgone labor force participation, and institutional care, and published estimates place the long-run return on infrastructure investment at roughly \$1.40 to \$1.80 on the dollar; and

WHEREAS, federal Section 45F provides a foundation for employer investment in child care, and a complementary state credit would extend that incentive to the employers and care arrangements most common in Greater Minnesota;

NOW, THEREFORE, BE IT RESOLVED, that the **Range Association of Municipalities and Schools (Board)** supports the regional care initiative underway across the Taconite Assistance Area, including efforts to stabilize existing child care providers, expand licensed capacity, strengthen the direct care workforce, and assess elder and adult care needs across the region; and

BE IT FURTHER RESOLVED, that the Board recognizes care as workforce infrastructure, essential to employer hiring, family labor force participation, and the region's economic transition, and appropriate for consideration alongside broadband, housing, and industrial sites in regional economic development planning and investment; and

BE IT FURTHER RESOLVED, that the Board supports the enactment of a Minnesota employer child care tax credit designed to complement and stack with the federal Section 45F credit, so that employers may benefit from both; and





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BE IT FURTHER RESOLVED, that the Board supports a state credit structured to reach the employers and care models prevalent in Greater Minnesota, including small businesses, pass-through entities, nonprofit employers, licensed family child care, and pooled or intermediary arrangements; and

BE IT FURTHER RESOLVED, that the Board recognizes that a state credit is earned only after an employer makes a qualifying investment in child care, and therefore represents a targeted public investment tied directly to private employer commitment; and

BE IT FURTHER RESOLVED, that the Board supports continued refinement of the tax credit proposal as it develops through the legislative process, and authorizes the Chair and staff to communicate the Board's support for both the regional care initiative and the state credit to policymakers, regional partners, and employers without further action of the Board.

Source for figures cited above: Rural Pathways, Care Infrastructure for the Next Economy: Child Care and Elder Care Across the Taconite Assistance Area (Policy brief, September 2026).

Board Action: Vote to Approve: 22 Vote to Oppose: 0 Vote to Abstain: 0

Signed by Board President:

9/24/25

Date

