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February 24, 2021

Senator Linehan, Chair
and Members of the Revenue Committee
State Capitol, Lincoln NE

RE: LB 26 (Wayne) Provide a sales tax exemption for residential water service

Support

Dear Senator Linehan and Members of the Revenue Committee:

The League of Women Voters of Nebraska believes that one of the goals of social policy in the United States should be to promote self-sufficiency for individuals and families. Effective social programs are those designed to prevent or reduce poverty. In the case of LB 26, water and wastewater use sales taxes are one more financial burden on the poorest households. In fact, additional service fees, on top of a family's water usage, are not addressed in LB 26 but also add to the financial burden on the poor.

We believe that Nebraskans should be able to meet their basic needs for food and shelter. Since water is essential to life, taxing it makes it more difficult for people with insufficient means to access a basic need. It is regressive and harmful to families. Water, like food, should not be subject to a sales tax.

We support LB 26 and encourage you to advance this bill to General File for full floor debate.

Sincerely,

Carol Dennison
Director, Social Policy
League of Women Voters of Nebraska

A handwritten signature in blue ink that reads "Dianne Bystrom".

Dianne Bystrom
Co-President

A handwritten signature in blue ink that reads "Linda Duckworth".

Linda Duckworth
Co-President