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February 7, 2023

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

RE: LB294 (Conrad) - Adopt the Child Tax Credit Act

**SUPPORT** – *Please include this position statement from the League of Women Voters as part of the public hearing record for LB294.*

Dear Senator Linehan and Members of the Revenue Committee:

The League of Women Voters supports legislation that promotes fair fiscal tax policies related to families and children. We also believe that one of the goals of social policy in the United States should be to promote self-sufficiency for individuals and families and that the most effective social programs are those designed to prevent or reduce poverty.

Prices for food, utilities, rent and other basics are on the rise in Nebraska and across our country. Many Nebraskans, including families with children, are dealing with food insecurity and having to make decisions on how to make their budgets work to pay for just the basics.

LB294 would provide Nebraska families with children a refundable tax credit of up to \$1,000 per child based on specific incomes levels, providing families with monies to assist with the purchase of essentials. As families are making these basic purchases, they are also contributing to Nebraska's overall economy.

Children are the future of our state. Policies that assist in lifting families out of poverty should be a priority for this Legislature. According to a U.S. Census Bureau report, child tax credit policies have contributed to a decline in the number of children living in poverty since 2020 (1). We need to continue this trend. It is estimated that LB294 would benefit more than 80% -- over 475,000 -- of Nebraska's children (2).

Hard-working families deserve fair and equitable tax policy. As LB294 is a step in that direction for Nebraska, LB294 should be advanced.

Thanks for considering our position and for all you do for Nebraska.

Sincerely,

Becky Schnabel, Social Policy Action Team, LWWNE  
Carol Dennison, Social Policy Action Team, LWWNE  
Jill McDermott, Social Policy Director, LWWNE  
MaryLee Moulton, President, LWWNE

1. Burns, K., Fox, L., & Wilson, D. (2022, September 13). *Expansions to child tax credit contributed to 46% decline in child poverty since 2020*. U.S. Census Bureau. <https://www.census.gov/library/stories/2022/09/record-drop-in-child-poverty.html>

2. Nebraska Appleseed. (2023). *Child tax credit proposal: Fact sheet*. <https://neappleseed.org/wp-content/uploads/2023/02/LB-294-Fact-Sheet.pdf>