



TO: Revenue Committee  
FROM: Marion Miner, Associate Director of Pro-Life & Family Policy  
Nebraska Catholic Conference  
DATE: January 26, 2023  
RE: LB58 (Sales Tax Exemption for the Purchase of Diapers) (Support)

The Nebraska Catholic Conference advocates for the public policy interests of the Catholic Church and advances the Gospel of Life through engaging, educating, and empowering public officials, Catholic laity, and the general public. I write to express the Conference's support for LB58.

LB58 would create a sales tax exemption for the purchase of diapers. The Conference supports this proposal and would support additional measures, whether through sales tax exemptions or other means, that would ease some of the financial burden of raising a family. We urge the Committee to advance LB58 to General File and even consider adding additional exemptions for other common but often expensive purchases that help parents take care of their newborn children, including infant formula, nursing supplies, cribs, car seats, and more.

Tax policy and public spending should be directed to the common good, and "must also pay greater attention to families, designating an adequate amount of resources for this purpose."<sup>1</sup> Exemption of baby supplies from taxation is one way in which the state may direct its tax policy to the common good and the support of the family.

Thank you for your consideration.

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<sup>1</sup> *Compendium of the Social Doctrine of the Church*, no. 355.