

TO: Revenue Committee
FROM: Tom Venzor, Executive Director
Nebraska Catholic Conference
DATE: February 8, 2023
RE: LB294 and LB318 (Child Tax Credits) (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 am here today to express the Conference's support for the intent of both LB294 and Section 3(1)(c) of LB318 and ask the committee to consider this testimony as supporting testimony for both bills.

Both proposals—LB294 in whole and LB318 in part—would provide a tax credit for adults who are raising dependent children. As the Conference further considers the details of tax policy that has a positive impact on the family, we encourage the committee to seriously consider proposals like LB294 and the child tax credit portion of LB318. When cultural, political, and economic trends negatively affect marriage and family life, it is crucial to consider how public policy might better support these irreplaceable social institutions.

Catholic social teaching recognizes that “[e]very [society] that intends to serve the good of man must not overlook the centrality and social responsibility of the family. In their relationship to the family, society and the State are seriously obligated to observe the principle of subsidiarity. . . . [P]ublic authorities may not take away from the family tasks which it can accomplish well by itself or in free association with other families; [but] these same authorities have the duty to sustain the family, ensuring that it has all the assistance that it needs to fulfill properly its responsibilities.”¹

Empowering mothers and fathers to better live out their obligations to each other, their children, and their communities is among the most worthy goals that public policy can help to realize. Tax credits that ease some of the burden of raising children, especially in large families, are one possible element of a strategy to do that. To that end, the Conference supports LB294 and the child tax credit portion of LB318.

Thank you for your time and consideration.

¹ *The Compendium of the Social Doctrine of the Church*, no. 214.