



TO: Revenue Committee
FROM: Tom Venzor, Executive Director
Nebraska Catholic Conference
DATE: March 22, 2023
RE: LB524 (Food Donation 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.

The Catholic Church in Nebraska runs two major social service agencies: Catholic Charities of Omaha which serves in the Archdiocese of Omaha (covering Omaha and 23 counties throughout northeast Nebraska) and Catholic Social Services of Southern Nebraska which serves in the Diocese of Lincoln (covering all of Nebraska south of the Platte River). This is in addition, of course, to the countless charitable works that are done at the parish, school, and family level.

Between our two agencies, they provide services such as emergency cash assistance, immigration legal services, refugee resettlement and employment services, mental and behavioral health services, microbusiness and asset development services, family strengthening services, and transitional housing and support for women and children fleeing domestic violence, human trafficking, or are experiencing a crisis pregnancy. For each agency their largest charitable work is supportive and emergency food services.

To provide some context for Catholic Charities, in 2019 their food program served 55,000 people; in 2020, they served 134,000 people; in 2021, they served 222,000 people; and in 2022, they served over 289,000 people with 2.1 million pounds of food. In just three short years, the number of people being served has grown by nearly 400%.

As for Catholic Social Services, in the fiscal year 2021-22, CSS provided 306 tons of food throughout their Lincoln, Auburn, Hastings, and Imperial offices. Specifically, the Hastings office runs 5 different food routes each week throughout southcentral and southwestern Nebraska communities ensuring food access to rural Nebraskans. The Hastings office alone distributed over 200 tons of food during that fiscal year.

In the provision of all this food, as we see in other areas of charitable work we do, the demand outweighs the supply. More families are coming to us for food than we have food available to distribute. LB524 would provide a way to help alleviate this problem by creating an incentive for grocery stores or restaurants to make food donations to food banks and food pantries. The bill provides a modest, but meaningful tax credit to achieve this end, while also respecting the food bank's or pantry's ability to decline the donation.

While we may not often think about food in moral terms, provision of food is a moral issue. As the United States Conference of Catholic Bishops have noted: "Food sustains life itself; it is not

just another product. Providing food for all is a Gospel imperative, not just another policy choice.”¹

This Gospel imperative to provide food to the hungry, as we hear in the twenty-fifth chapter of the Gospel of Saint Matthew, is ultimately rooted in the dignity of the human person. Again, to draw from the U.S. Bishops’ teaching on food access:

“The dignity of every person must always be respected because each person is a precious child of God. In light of our commitment to the right to life of every person, we believe all people also have basic rights to material and spiritual support, including the right to food, which are required to sustain life and to live a truly human existence. This clear commitment to the dignity and value of every human life must be reflected both in individual choices and actions and in the policies and structures of society.”²

The imperative of meeting the needs of the hungry, of course, is a responsibility that falls not only to each and every one of us as individuals, but it is also a responsibility for other forms of community and society, such as the family, religious organizations, private associations, and governmental entities. Each of these “cells” of society play a complementary, yet unique, role in addressing what Pope Francis has called the “scandal of hunger.”³ Being confronted by this scandal should “challenge[] our personal and social conscience, in order to achieve a just and lasting solution” to hunger.⁴

LB524 provides a means of putting these moral principles regarding access to food into practice and deals with the practical shortcomings of food assistance supply and demand and, for these reasons, we would encourage you to advance LB524 to General File.

Thank you for your time and consideration.

¹ United States Conference of Catholic Bishops, *For I Was Hungry and You Gave Me Food* (2012), available at <https://www.usccb.org/resources/i-was-hungry-you-gave-me-food> (last accessed on March 2, 2023).

² Ibid.

³ Pope Francis, “Message of Pope Francis for World Food Day 2013,” available at http://www.vatican.va/content/francesco/en/messages/food/documents/papa-francesco_20131016_messaggio-giornata-alimentazione.html (last accessed on March 2, 2023).

⁴ Ibid.