



To: Revenue Committee
From: Marion Miner, Associate Director of Pro-Life & Family Policy
Nebraska Catholic Conference
Date: February 7, 2025
Re: LB709 (Adoption Tax Credit Act) (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 Conference supports LB709, which would create a refundable state income tax credit toward the expenses of adopting a child.

Every child is a gift—an unrepeatabe, innocent, and profoundly dependent *person* to be received truly as a gift with joy and gratitude. Pope St. John Paul II expressed something of the beauty of adoption in 2000 by stating that “[t]o adopt a child is a great work of love. When it is done, much is given, but much is also received. It is a true exchange of gifts.”¹

In every family, including adoptive families, a new child means receiving “the gift of a new person who is called from the innermost depths of *self to communion with others and the gift of self to others*.”² A child learns in the family what it means to be a *person* and how to live in communion with others as persons in a way that is not replicable by any other society or institution. The family is the place “where persons are [first] recognized and learn responsibility for the wholeness of their personhood”³; it is “the center of social life.”⁴ Thus we say that “the family, the natural community in which human social nature is experienced, makes a unique and irreplaceable contribution to the good of society.”⁵ Adoptive families contribute in a unique and critically important way to this beautiful work.

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,”⁶ and that “[t]ax policy and public spending must ... pay greater attention to families, designating an adequate amount of resources for this purpose.”⁷

Adoptive families take on great sacrifices, including financial ones, to offer a place of belonging and a “school of love” to their children, which is a tremendous benefit to the whole society. For these principled reasons, the Conference urges that you advance LB709.

¹ Pope St. John Paul II, *Address to Adoptive Families*.

² *Compendium of the Social Doctrine of the Church*, no. 212.

³ *Ibid.*, no. 212.

⁴ *Ibid.*, no. 211.

⁵ *Ibid.*, no. 213.

⁶ *Ibid.*, no. 214.

⁷ *Ibid.*, no. 355.