



To: Revenue Committee  
From: Marion Miner, Associate Director of Pro-Life & Family Policy  
Nebraska Catholic Conference  
Date: February 18, 2026  
Re: LB1025 (Social Media Collection of Consumer Data Tax Act) (Support)

The Nebraska Catholic Conference advocates for the public policy interests of the Catholic Church through engaging, educating, and empowering public officials, Catholic laity, and the general public. I am here to express the Conference's support for LB1025.

LB1025 applies an excise tax to for-profit social media companies that collect personal data from more than 50,000 Nebraska users per month. The Conference supports this bill and this idea because social media platforms, while useful in many ways, also exact personal and social costs simply by virtue of their construction. This is a business model that is designed to be addictive, designed to incentivize people to reveal personal information that the company makes use of to turn a profit, and designed to reward behavior toward others that is rarely socially tolerated in face-to-face encounters between people in real life. Because of this it also negatively influences real-life relationships and encounters between human persons.

Paragraph 2294 of *The Catechism of the Catholic Church* is focused primarily on scientific research but also has something to say about responsible use of technology generally speaking. Here *The Catechism* reminds us that all technologies—and this includes media—“must be at the service of the human person, of his inalienable rights[, and] of his true and integral good.” Social media does have its good uses, and in fact the Church values and makes use of social media's vast potential for evangelization, learning, and the spread of good news for the benefit of and at the service of the human person.

The Church's support of LB1025, therefore, is not based on hostility toward social media as such, especially if it were to develop, in the future, a structure that is on the whole at the service of the human person, of his inalienable rights, and of his true and integral good. At present this does not accurately describe how social media operates, and its negative influences especially on children and adolescents, their sense of self, their psychological health and well-being, and their relationships with others is well-known and extensively documented.

An excise tax on the collection of personal data—which is used by the platforms that collect it to extract profit—may result in the reduction of the collection of this data or, if platforms opt simply to pay the tax, in generation of revenue to fund a new Juvenile Mental Health Support Fund. This would be an appropriate place to put such funds given the harms to which social media exposes children and adolescents as such platforms are presently constructed.

We support LB1025 and encourage you to advance it from committee. Thank you for your time and consideration.