



TO: Revenue Committee
FROM: Marion Miner, Associate Director for Pro-Life & Family Policy
Nebraska Catholic Conference
DATE: February 5, 2021
RE: LB597 (Tax Credit for Parents of Stillborn Child) (Support)

Madame Chair Linehan and Members of the Revenue Committee,

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 LB597, which provides a refundable tax credit for families who have suffered the loss of a child through stillbirth.

No tax credit will heal the wound in the heart of a family that comes with losing a child. LB 597 is not an attempt to do so. We and Senator Albrecht know that extended family, friends, and the various religious and other communities that families belong to will be what helps them begin to recover from such a loss.

Pope Francis reflected several years ago that “[f]or parents, surviving their own children is particularly heartbreaking; it contradicts the fundamental nature of the very relationships that give meaning to the family. The loss of a son or daughter is like time stopping altogether: it opens a chasm that swallows both past and future.” And it is in these experiences that God and the Church “weep with the tears of a father and mother.”¹

In the midst of all this, many families face difficult financial situations after a stillbirth. A 2013 study, stating that “stillbirth deliveries have not only emotional but economic consequences,” found that average hospital costs for mothers who have a stillborn delivery are more than \$750 higher than if their baby had been born alive.² These families will also have spent money preparing their home for the arrival of a new child, and after their loss they may need to take time off from work to grieve. Finally, they must plan and pay for a funeral and burial.

LB 597 is a way to support families financially during a time of trial, suffering, and healing, which is also a time of increased financial cost for them. Our state and federal governments recognize through tax incentives the financial costs families bear to raise their children. LB 597 is a recognition of the costs borne by families who have lost a child as well.

The Conference asks you to support LB 597 and advance it to General File.

¹ Pope Francis. General Audience, St. Peter’s Square, June 17, 2015.

² Katherine Gold et al., “Hospital Costs Associated with Stillbirth Delivery,” *Matern. Child Health J.*, December 2013.