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February 1, 2018

Senator Jim Smith, Chairman – Revenue Committee  
Room 1524, State Capitol Lincoln NE, 68509

**Re: Support for LB1108 - Authorize certain tax credits, change the sales tax rate, and provide for school foundation aid and certain grant programs**

Dear Chairman Smith and Members of the Revenue Committee,

Our state benefits when our youngest Nebraskans have the tools they need to succeed at an early age. Voices for Children supports LB 1108 because it supports efforts to expand access to quality early childhood programs through the School Readiness Tax Credit.

Studies of early childhood education have repeatedly shown remarkably high returns for each dollar invested, particularly for interventions at the earliest ages from birth to five. Especially for children in low-income households and communities, early childhood education can provide the cognitive and character-building tools that children need to succeed, even in adverse environments. Access to early childhood education drives lifelong success for children, and can effectively reduce the social costs of not intervening for children in at-risk circumstances.

The research on the positive outcomes of children who receive early childhood education is resounding, and yet the data in Nebraska suggests that there is much more to be done. The data show that at every stage, children of color are being left behind, beginning with preschool enrollment and 3<sup>rd</sup> grade reading proficiency, and ending with teens and young adults who are in school or employed. Interventions that promote cognitive and socioemotional abilities can improve educational outcomes as well as long-term health and economic productivity, especially for our children of color and those in impoverished settings.

LB 1108 would expand access to high quality childhood programs by increasing the School Readiness Tax Credits currently available to families and professionals that are invested in high-quality early childhood programs. We thank Senator Harr for bringing this issue forward and urge the committee to advance the bill.