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March 28, 2017

To: Chairperson Smith and Members of the Revenue Committee  
From: Kaitlin Reece, Policy Coordinator for Economic Stability and Health  
**Re: Opposition to AM 707 to freeze School Readiness Tax Credits**

Our state benefits when our youngest Nebraskans have the tools they need to succeed at an early age. Voices for Children opposes AM 707 because it freezes the School Readiness Tax Credits, important supports for early childhood programs in our state.

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.<sup>1</sup>

**The research on the positive outcomes of children who receive early childhood education is strong, 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 3rd grade reading proficiency, and ending with teens and young adults who are in school or employed.<sup>2</sup> **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.**

Our state made a strong investment in Nebraska's children and their healthy learning and development last year with the passage of LB 889 and the creation of the School Readiness Tax Credit on a 42-5 vote. AM 707 threatens to undo this progress by freezing the tax credit for two years. We are especially concerned given the current fiscal environment, this freeze will become permanent and the program will be eliminated entirely before it even hit its stride. We strongly encourage Revenue committee not to freeze the school readiness tax credits and members to vote no on the amendment as long as it contains this provision.

Thank you.

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<sup>1</sup> James J. Heckman, "Invest in early childhood development: Reduce deficits, strengthen the economy," The Heckman Equation.

<sup>2</sup> *Kids Count in Nebraska 2015 Report*, Voices for Children, 14.