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March 17, 2017

To: Chairman Smith and Members of the Revenue Committee

From: Kaitlin Reece, Policy Coordinator for Economic Stability and Health

Re: Support for LB 438—Increase cigarette and tobacco taxes as prescribed and provide for the distribution of funds

Children thrive when they grow up in a safe and financially secure home. As a state, we can encourage these best outcomes for children by providing for programs that support children and families. Voices for Children supports LB 438 because the revenue generated from the proposed increased tax on cigarettes and tobacco would provide necessary funding to programs that reduce infant mortality, increase the number of well-baby visits and vaccinations, and many other positive psychosocial benefits for mother and child.

Especially in light of our current fiscal climate, it is vital to develop new revenue streams to support current and innovative programs for Nebraska families. The revenue generated by a tax increase on tobacco products proposed under LB 438 would be divided between a number of programs, many of which would support children during the critical period of 0-8 years of age. We know from neuroscience research that most of the key brain infrastructure built in babies' brains happens during the first few years of life. Connections made or not made during this critical development period becoming increasingly hard to change as children grow up.¹ Policies funded through LB 438, ranging from paid family leave to home visitation, will help us as a state make key early investments in children that will pay dividends in years to come.

Of the estimated \$60 million generated each year by the changes proposed in LB 438, over \$2 million dollars each year would go toward early childhood programs, including home visiting, an evidence-based program that strengthens families and encourages best outcomes for children. Another \$5 million is designated for a Nebraska paid family medical leave program. A state paid family leave program provides a way to retain and attract workers, and offers a systemic solution to the current patchwork system that is not working for families or businesses.

For these reasons, we urge the committee to advance LB 438 to provide additional funding to vital programs for children and families. We thank Senator Howard for her continued commitment to Nebraska children and this Committee for your consideration. We respectfully urge the Committee to advance LB 438.

Sincerely,

Kaitlin Reece, Policy Coordinator

¹ Center on the Developing Child (2007). *The Science of Early Childhood Development* (InBrief). Retrieved from www.developingchild.harvard.edu