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February 21, 2018

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

RE: Support for LB 954 – Provide refundable income tax credits to individuals who rent their primary residence

Dear Chairman Smith and Members of the Revenue Committee,

A stable home is one of the most basic necessities of child and family well-being. Voices for Children supports LB 954 to provide a refundable income tax credit to families who rent their primary residence.

Unstable or substandard housing has been shown to contribute to emotional and behavioral problems and even physiological stress in children. For parents, material hardship and financial instability can take a toll on parenting behaviors, which ultimately creates another source of stress for children. Kids living in low-income households are particularly vulnerable to this dynamic of family instability where parents have to make tough decisions between rent and food or utilities.

An estimated one-third of Nebraska families with children do not own their home,ⁱ and LB 954 provides targeted tax relief to families who are unable to access existing credits that are available to homeowners. As housing costs and other household expenses rise, many Nebraska families are struggling to make ends meet. Nearly 22% of children lived in households with a high housing cost burden, where 30% or more of monthly income was spent on housing.ⁱⁱ

Residential instability is one of the most detrimental sources of stress in a child's life, with links to long-term consequences for mental and behavioral health, the ability to cope with stressors, and poor academic performance. Children in our state can't succeed if their parents are burdened by high housing costs and are unable to access tax benefits offered to homeowners.

We thank Senator Hansen for his leadership on this issue and this Committee for their time and consideration. We respectfully urge you to advance LB 954. Thank you.

Sincerely,

A handwritten signature in black ink, appearing to read "Julia Tse".

Julia Tse, Policy Coordinator

ⁱ 2017 Kids Count in Nebraska Report, Voices for Children in Nebraska,
<http://kidscountnebraska.com/economic-stability/#housing-homelessness>.

ⁱⁱ *Ibid.*