



January 26, 2023

Senator Lou Ann Linehan, Chair  
Members of the Revenue Committee  
Nebraska Legislature

RE: LB58

Chairperson Linehan and Members of the Revenue Committee,

My name is Elizabeth Everett and I am the Deputy Director of First Five Nebraska, a statewide public policy organization focused on supporting policies that impact our youngest Nebraskans. I am writing this letter today in support of LB58.

First, I would like to thank Senator John Cavanaugh for introducing LB58 and for supporting our most vulnerable families by providing a sales and use tax exemption for diapers. As an early childhood policy organization, First Five Nebraska is acutely aware of the struggles faced by families as they work to provide shelter, food and clothing for their children.

In Nebraska, 75% of children under age 6 have all available parents in the workforce, making access to affordable, quality child care a necessity (U.S. Census Bureau, 2021 5 Year ACS Data, Table 23008). Most child care programs require that a child have a full week's supply of diapers to attend a program, an expense that is not covered by enrollment in the child care subsidy program for low-income families. Inability to provide sufficient diapers could result in temporary or permanent removal from a child care program. This has a cascading effect on a parents' ability to work to provide for their families, increasing stress in the household. Alternatively, parents may seek out new care environments, often moving between multiple caregivers or even unsafe options causing stress and developmental learning problems with the child.

Although more needs to be done to ensure that access to affordable, quality care is available to all children, LB58 is a step in the right direction. It reduces the cost of a necessary commodity for many families, thus reducing a barrier for many low-income working parents as they search for consistent child care options for their children.

Again, we appreciate Senator Cavanaugh championing this issue and encourage the committee to move this bill forward.

Sincerely,

A handwritten signature in black ink that reads "Elizabeth Everett". The signature is written in a cursive, flowing style.

Elizabeth Everett  
Deputy Director  
First Five Nebraska