

LR 349

Introduced by Senator Linehan

Referred to the Revenue Committee

January 7, 2025

Revenue Committee: Senator Linehan (chair), Senator von Gillern (vice-chair),

Speaker Albrecht, Senator Bostar, Senator Dungan,

Senator Kauth, Senator Meyer, Senator Murman

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The Committee

The Revenue Committee (referred to as ‘the Committee’ throughout this report) is one of the standing committees within the Nebraska Legislature. There are eight members of the Committee from all three Nebraska Congressional districts. Current members are Chairwoman Lou Ann Linehan (District 39), Vice Chairman Brad von Gillern (District 4), Senator Kathleen Kauth (District 31), Senator Joni Albrecht (District 17), Senator Fred Meyer (District 41), Senator Dave Murman (District 38), Senator Eliot Bostar (District 29), and Senator George Dungan (District 26). The Committee holds hearings on and considers legislation regarding a broad range of taxation issues, including sales taxes, personal and corporate income taxes, property taxes, excise taxes, economic development incentives, and inheritance taxes.

LR 349 Summary

LR 349 was introduced by Senator Linehan to study the funding sources, including tax incentives, supporting early childhood education programs in Nebraska. The 13 September Committee hearing featured testimony from individuals representing Nebraska Department of Education, Nebraska Department of Health and Human Services, Sixpence Early Childhood Learning Fund, First Five Nebraska, NE Children and Families Foundations, and Educare Lincoln.

The main findings of the Committee in this report are as follows:

1. Nebraskans spends hundreds of millions (between \$100,000,000 and \$200,000,000 in 2021) of state and local dollars to support childcare and early childhood education;
2. This public assistance is received by a wide variety of individuals and entities through a wide variety of programs and funding mechanisms, including subsidies, tax credits, grants, and even direct appropriations to non-profit organizations;
3. The enormous contribution, tentatively estimated by the Committee at over \$100,000,000 in 2021, to school-based early childhood education programs made by local property tax payers has not been adequately reported upon;
4. Little information is publicly available about children who receive childcare from extended family members (e.g. grandparents, aunts, uncles) or friends which the Committee believes to be an essential part of the childcare situation in Nebraska.

Definition of Early Childhood Education

Early childhood education refers to learning that takes place during the period from birth to five years of age. Various studies indicate that during this time of rapid brain and body development, positive educational experiences are critical for cognitive, social, emotional, and physical

development. Early childhood education programs aim to build a solid foundation for lifelong learning and wellbeing by addressing a child's social, emotional, cognitive, and physical needs. Early childhood education emphasizes critical development milestones, skills, and concepts for children during this period of their lives, including social-emotional skills and the foundations of numeracy, literacy, and critical thinking.¹

Childcare refers to the supervision of children between the ages of zero and five in a non-parental setting. Childcare is considered to be especially important for families where both parents are employed.

The state of Nebraska directly funds or otherwise subsidizes both of these types of services for children and families.

Nebraska's Childcare/Early Childhood Education Situation

First Five Nebraska presents several statistics which provide a broad outline of the current landscape vis-à-vis childcare and early childhood education in Nebraska:

- Approximately 72% [111,600] of Nebraska's 155,000 children aged 0-5 "have all available parents in the workforce";²
- "On average, child care providers in Nebraska earn just \$29,100 a year; this can make it a challenge to recruit and retain this workforce, leading to supply issues";³
- Inflation and a childcare workforce shortage that became emergent in August 2021 have made it "more difficult for providers to balance budgets".⁴

Together, these factors generate a situation in which Nebraskans' demand for child care and early childhood education has risen while the increase in supply of these services has slowed or stopped. The result is rising childcare costs and increased inaccessibility to Nebraska families—"the typical annual cost of child care for an infant in Nebraska is around \$13,000".⁵

"The escalating costs of both delivering and purchasing licensed child care are rapidly outpacing the earnings of providers and parents alike. As a result, a growing number of providers are leaving the profession for more financially stable careers, while families are left with dwindling options for affordable, quality care. Nebraska has lost nearly 10% of its licensed child care programs since 2019".⁶

In several attempts to remedy this problem of inaccessibility, both the state and federal governments have invested hundreds of millions of dollars in subsidies, grants, and other forms of public support for childcare and early childhood education. The following chapters will outline state spending on childcare and early childhood education in Nebraska.

Chapter I: Funding Sources for Early Childhood Education in Nebraska

In Nebraska, there are three major sources of funding for early childhood education: (1) federal funds, (2) state funding, and (3) local funding. ‘Table A’ displays, in descending order, significant (i.e. >\$1,000,000) sources of federal and state funding according to data compiled by Buffett Early Childhood Institute at the University of Nebraska for fiscal year 2021:

Head Start/Early Head Start	Federal	\$67,177,503
Child Care and Development Fund (CCDF)	State	\$44,372,405
Tax Equity and Educational Opportunities Support Act (TEEOSA)	State	\$24,872,870
Child and Adult Care Food Programs (– aid for adult programs)	Federal	\$22,835,539
Child Care and Development Fund + Temporary Assistance for Needy Families	Federal	\$17,162,044 + \$2,404,776
Sixpence (endowment income + General Fund supplement)	State	\$2,506,460 + \$5,000,000*
Title I Aid	Federal	\$5,719,487
Individuals with Disabilities Act (IDEA)	Federal	\$5,424,700
Early Childhood Grants	State	\$3,619,357

Table A, ‘Data Reproduced from Buffett Early Childhood Institute Report (2021)’

*Note: Nebraska Legislature increased General Fund supplement to \$7,500,000 for FY 2021-22.

For all early childhood programs in Nebraska considered in the Buffett Early Childhood Institute report for fiscal year 2021, federal and state expenditures totaled \$120,724,049 and \$80,945,045, respectively.⁷ The following sections will provide an overview of several of these sources of state funds.

Child Care and Development Fund (CCDF)

The Child Care and Development Fund is a partnership between the state and federal governments to assist low income families by providing child care subsidies. Nebraska CCDF dollars include childcare subsidies which pass through Nebraska Department of Health and Human Services Children and Families Services and Nebraska Department of Education Office of Early Childhood to licensed childcare centers and homes, as well as license-exempt childcare homes.⁸ A childcare provider is ‘license-exempt’ if they provide “[h]ome care...outside the client's home to a maximum of six children from one family or three or fewer children from more than one family”.⁹

According to technical reports prepared by Buffett Early Childhood Institute, the state of Nebraska spent \$33,038,068 and \$44,372,405 in 2019 and 2021, respectively.^{10,11} Numbers from Nebraska’s Office of Economic Assistance indicate that Nebraska spent \$47,772,015 on these programs in 2023 and, thus, appear to corroborate aforementioned Buffett Early Childhood Institute figures.¹² In addition to these contributions, Nebraska also receives large sums of money from the federal government to spend on CCDF programs. In 2021, the Nebraska Legislature voted to expand eligibility for childcare subsidies from families at or below 130% FPL (federal poverty line) to families at or below 185% FPL through LB485.¹³ This expansion is slated to sunset in 2026.

In 2024, the Legislature voted through LB856 to expand access to childcare subsidies for childcare providers whose children are enrolled in their childcare program and for whom they are the primary caregiver. This is set to take effect in January 2025 and, according to the bill’s fiscal note, is projected to cost \$10,053,366 and \$10,074,712 in fiscal years 2025 and 2026, respectively.¹⁴

TEEOSA

In 1990, the Nebraska Legislature implemented the Tax Equity and Educational Opportunities Support Act which involved allocating state aid to school districts as determined through a basic formula:

$$\text{District Needs} - \text{District Resources} = \text{State Equalization Aid.}$$

The number of students enrolled in a school district increases the ‘Needs’ variable. The Legislature modified the ‘Needs’ calculation in 2007 to count children enrolled in pre-kindergarten programs at a rate of 0.6 per pupil for purposes of figuring equalization aid. Importantly, less than only around 30% of schools qualify to receive equalization aid, so these

state dollars do not fall evenly on school districts across the state.¹⁵ Buffett Early Childhood Institute reported the TEEOSA aid for school district early childhood programs comprised \$21,713,302 and \$24,872,870 in fiscal years 2019 and 2021, respectively.^{16 17} According to a handout submitted to the Committee by First Five Nebraska, TEEOSA funds to early childhood education programs totaled \$27,043,614 in FY 2023.

Sixpence

In 2006, Nebraska passed Amendment 5 to the Nebraska state constitution. Opened the possibility of a permanent source of funding for early childhood education in the state by allowing dollars from the Educational Lands and Trusts Fund to be directed to early childhood programs. In the same year, the Legislature established the Nebraska Early Childhood Education Endowment—known today as the ‘Sixpence Early Learning Fund’—a public-private partnership investment of \$40,000,000 from the state and \$20,000,000 from private organizations. Money earned from this \$60,000,000 combined investment is routed to the Nebraska Department of Education. Endowment dollars are then disbursed in the form of grants by a Department-selected ‘endowment provider’, Nebraska Children and Families Foundation (NCFC), as mandated by LB1256.^{18 19} NCFC manages and disburses funds to early childhood education programs across the state, including home visiting, center-based programs, and “childcare partnerships” between school districts and other local childcare entities.²⁰

Annual earnings from the Sixpence fund total \$2,506,460. Beginning in 2013, the Legislature began supplementing earnings from the Sixpence endowment with a \$4,800,000 General Fund appropriation. This increased to \$5,000,000 in the years that followed before rising to \$7,500,000 in 2021-2022.^{21 22 23} The supplemental General Fund appropriation remained at \$7,500,000 in the 2023-2024 biennium. Currently, between endowment earnings and supplements from the General Fund, \$10,006,460 are disbursed in annual grants to early childhood programs in Nebraska.

Early Childhood Grants

According to technical reports prepared by Buffett Early Childhood Institute, Nebraska Department of Education issued \$3,474,583 in fiscal year 2019 and \$3,619,357 in fiscal year 2021 in grants for early childhood education programs in school districts and educational service units.^{24 25}

Tax Credits

Nebraska also provides several childcare-related tax credits, including refundable and nonrefundable credits to individuals and families, as well as to childcare providers. A

nonrefundable tax credit for childcare providers was created in 2016 by LB889 under the auspices of the ‘School Readiness Tax Credit Act’, which was subsequently expanded in 2023 by LB754.^{26 27} The credit is available to childcare providers who (a) “[provide]” services to children who participate in the child care subsidy program established pursuant to [NRS §] 68-1202”, and (b) participate in Nebraska’s Step Up To Quality (SUTQ) program.²⁸ Eligible childcare providers may apply for income tax credits, the size of which vary based on providers’ SUTQ rating, for each of the subsidized children served. See ‘Table B’ below for tax credit details:

	LB889 (2016) → LB754 (2023)
<i>Step Five</i>	\$750 → \$1,200
<i>Step Four</i>	\$500 → \$1,000
<i>Step Three</i>	\$250 → \$800
<i>Step Two</i>	\$0 → \$600
<i>Step One</i>	\$0 → \$400

Table B, ‘Income Tax Credits for Childcare Providers as Created by LB889, Increased by LB754’

LB889 also established a refundable tax credit for childcare workers which was subsequently modified and expanded by LB754.^{29 30} The tax credit was originally graduated according to a four-step tier system by which childcare employees are ranked based on criteria of education and experience. A fifth tier was added to the ranking system by LB754. See ‘Table C’:

	LB889 (2016) → LB754 (2023)
<i>Step Five</i>	NA → \$3,500
<i>Step Four</i>	\$1,500 → \$3,200
<i>Step Three</i>	\$1,250 → \$2,900
<i>Step Two</i>	\$750 → \$2,600
<i>Step One</i>	\$500 → \$2,300

Table C, ‘Individual Income Tax Credits for Childcare Employees as Created by LB889’

When these tax credits were initially established in 2016 under the School Readiness Tax Credit Act in LB899, the Legislature authorized the Department of Revenue (DOR) to approve up to \$5,000,000 every year in tax credits on a ‘first come, first serve’ basis.³¹ With the sizable tax

credit expansions enacted in 2023 by LB754, the Legislature increased this sum of DOR-approvable credits to \$7,500,000 per annum.³²

Furthermore, LB754 contained the ‘Child Care Tax Credit Act’, which established a refundable income tax credit—the ‘Working Parents Credit’—for families and individuals with children. The bill authorized DOR to approve up to \$15,000,000 per annum in ‘Working Parents’ credits.³³ LB754 delineates between three income levels which qualify for variously-sized income credits, as shown below in ‘Table D’:

Household Income	LB 754 Refundable Credit
\$0 – \$75,000	\$2000 per child
\$75,001 – \$150,000	\$1000 per child
\$150,000 <	\$0 per child

Table D, ‘Childcare Tax Credit for Families as Created by LB754’

The ‘Child Care Tax Credit Act’ in LB754 also established the ‘Contribution Credit’, a nonrefundable income tax credit equal to either 75% or 100% of qualifying contributions made by individuals to childcare and early childhood education in Nebraska.³⁴ LB754 defines a ‘qualifying contribution’ as follows:

“[A] contribution in the form of cash, check, cash equivalent, agricultural commodity, livestock, or publicly traded security that is made:

- (a) For the establishment or operation of an eligible program;
- (b) For the establishment of a grant or loan program for parents requiring financial assistance for an eligible program;
- (c) To an early childhood collaborative or another intermediary to provide training, technical assistance, or mentorship to child care providers;
- (d) For the establishment or ongoing costs of an information dissemination program that assists parents with information and referral services for child care;
- (e) To a for-profit child care business, including family home providers. The for-profit child care business must use the proceeds of a qualifying contribution for (i) the acquisition or improvement of child care facilities, (ii) the acquisition of equipment, (iii) providing services, or (iv) employee retention;
- (f) To an intermediary for the establishment or operation of an eligible program or for the establishment of a grant or loan program for parents requiring financial assistance for an eligible program”.³⁵

Taxpayers are eligible for an income credit equal to 100% of the value of their qualifying contribution if the recipient program (a) is located in an opportunity zone (as defined in the federal Tax Cuts and Jobs Act), or (b) serves at least one child enrolled in the childcare subsidy program.³⁶ If neither of these conditions are met, the taxpayer is eligible for a nonrefundable income credit equal to 75% of the value of the qualifying contribution. DOR is authorized to approve up to \$2,500,000 in these contribution credits per annum.³⁷

Local Funding for Childcare/Early Childhood Education in Public Schools

In addition to funding provided by the State of Nebraska for childcare and early childhood education, pre-kindergarten early childhood programs in public schools are largely supported by local taxes paid by property owners. For 2021, the National Institute for Early Education Research (NIEER) estimates that the “average cost of full-day, high quality pre-K [in the US] that pays teachers salaries equivalent to K-12 is about \$12,500 per child per year”.³⁸ Assuming that this accurately reflected the cost of pre-kindergarten programs in Nebraska that year, and that property taxes paid for approximately 60% of public education costs in the state, then property tax payers would be on the hook for around \$136,500,000 to care for and educate 18,200 children, on average, over the course of the calendar year.^{39 40}

Importantly, this calculation does not factor in the significant federal contribution made to school-based programs through Head Start and Early Head Start. The Nebraska Department of Education and Buffett Early Childhood Institute generally concur in estimating this federal contribution at around \$70,000,000.^{41 42} Ultimately, the size of the burden borne by local property taxpayers is uncertain, and more information is needed to draw anything other than tentative conclusions. Regardless, with a student population expanding and inflation of the costs associated with providing childcare, this burden is certain to swell by millions of dollars year over year.

Chapter II: Childcare Programs Receiving State Dollars in Nebraska

Broadly speaking, there are three primary categories of childcare and early childhood education programs: (1) home-based programs, (2) center-based programs, and (3) school-based programs. The following chart provides a taxonomy of types of childcare and early childhood education programs:

<i>Home-based Programs</i>	<i>Center-based Programs</i>	<i>School-based Programs</i>
Family child care homes	Private child care centers (profit and non-profit)	Public schools
In-home child care	Preschools	—
Home visitation, including early intervention	—	—

Table E, ‘Types of Childcare and early childhood education in Nebraska’

These types of childcare and early childhood education programs are administered by a wide variety of public and private entities, and all receive public dollars from the state of Nebraska through one of the funding sources described in the previous Chapter I.

In 2020-2022, Sixpence Early Learning Fund supplied grants to nine center-based childcare programs, 28 home visiting/family engagement programs, five “mixed” programs (which utilize both a center-based and family engagement approaches), and nine “childcare partnership” programs. In 2020-2022, home-visiting and center-based programs receiving Sixpence funds served 1,132 children from 979 families in Nebraska. Given that the public-private partnership received \$20,012,920 from the Nebraska Early Childhood Education Endowment Fund and the Nebraska General Fund during this two-year period, these funds were spent at a rate of \$17,679 per pupil.

Educare is one notable recipient organization of multiple sources of state funds operating in Nebraska. Educare is a national network of childcare and early childhood education programs, of which Nebraska hosts four: one in Lincoln, two in Omaha, one in Winnebago. These programs provide high-quality childcare and early childhood education to needy families. Mr. Quentin Brown, the Executive Director of Educare Lincoln, attended and gave informative testimony at the LR349 hearing on 13 September. According to his testimony, Educare Lincoln benefits both from Sixpence grant funds and childcare subsidies.

Conclusion

To recap the key findings of the Committee:

1. Nebraskans spends hundreds of millions (between \$100,000,000 and \$200,000,000 in 2021) of state and local dollars to support childcare and early childhood education;
2. This public assistance is received by a wide variety of individuals and entities through a wide variety of programs and funding mechanisms, including subsidies, tax credits, and grants;
3. The significant contribution, tentatively estimated by the Committee at over \$100,000,000 in 2021, to school-based early childhood education programs made by local property tax payers has not been adequately reported upon;
4. Little information is publicly available about children who receive childcare from extended family members (e.g. grandparents, aunts, uncles) or friends which the Committee believes to be an essential part of the childcare situation in Nebraska.

The Committee believes that it is necessary to investigate the role that extended family and family friends currently play in providing childcare in Nebraska. While the vast majority of children aged 0-5 come from families in which both parents work, this does not mean that all of these children have no one to provide them with care throughout the day. Parents may not work at the same time or on the same days, allowing one parent to look after children while the other works. Children may also be cared for by family members (e.g. grandparents, aunts, uncles) or friends. Understanding the place that this type of childcare currently occupies in Nebraska's childcare situation is, in the opinion of the Committee, absolutely necessary in order to produce an accurate appraisal of childcare needs within our state.

Ultimately, as this report shows, Nebraskans supply a significant amount of financial support for childcare programs through a multitude of state and local funding channels. Given this fact, it is incumbent upon legislators, state officials, and individuals working in the childcare and early childhood education industries, whether as providers, researchers, or advocates, to ensure that these dollars are well-spent. Additional oversight may be warranted for recipients of public dollars, such the Sixpence Early Learning Fund, which is now primarily supported by General Fund appropriations. The Committee, therefore, urges the Legislature to undertake further inquiry into the childcare and early childhood education situation in our state, and to seek for more transformative solutions that don't involve simply appropriating from the General Fund or obtaining additional federal grants.

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