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Testimony in Support of

**S.B. No. 36** *AN ACT ESTABLISHING A REFUNDABLE CHILD TAX CREDIT*

**H.B. No. 5101** *AN ACT ESTABLISHING A TAX CREDIT FOR  
EDUCATIONAL ACCESS & OPPORTUNITY SCHOLARSHIPS*

**H.B. No. 5303** *AN ACT ESTABLISHING A CHILD INCOME TAX DEDUCTION*

Finance, Revenue & Bonding Committee

Public Hearing, March 6, 2024

Dear Co-Chair Senator Fonfara, Co-Chair Representative Horn, Vice Chair Senator Miller, Vice Chair Senator Moore, Vice Chair Representative Farrar, Senator Martin, Representative Cheeseman, and members of the Finance, Revenue, and Bonding Committee,

As Associate Director for Education for the Connecticut Catholic Public Affairs Conference, the public policy office of the Catholic Bishops of Connecticut, I write to express their support for **S.B. 36**, **H.B. 5101**, and **H.B. 5303**.

**S.B. 36 and H.B. 5303**

On Thursdays, numerous families struggling to support their young children make their way to the Cathedral Community Center just a few blocks from the Capitol, where they receive food, clothing, and free basic health care. In the first eight months of operation in its new center, the Community Pantry served over 11,000 families, and the Malta House of Care, which is now in the Center, has provided over 76,000 free patient visits since it was first established. The parking lot and sidewalks are full. These children and families and those across the state must be our priority: to invest in their future and to combat economic forces that hurt children and destroy families.

The Conference welcomes proposals to reform the tax code to help families cope with the high cost of raising children. Such proposals have drawn bipartisan support, would allow middle-income families with children to keep more of what they earn, and would help lift low-income families out of poverty. These are exactly the sort of policies supporting women, children, and families that the General Assembly should prioritize.

**H.B. 5101**

As always, the Conference supports bills that make education more affordable. The Conference respectfully requests your support for HB 5101, *AN ACT ESTABLISHING A TAX CREDIT FOR EDUCATIONAL ACCESS AND OPPORTUNITY SCHOLARSHIPS*.

These scholarships have three effects:

- 1) they provide children with educational opportunities that best fit their needs,
- 2) they support these students' teachers and school staff, and, as a result,
- 3) they contribute to local economies. Nonpublic schools operate in nearly every Alliance District. [Connecticut Catholic Schools Map](#).

Tax credits for donations to scholarship organizations in no way affect funds set aside for public schools. Logically, lost tax revenue will be captured primarily in the taxation of salaries of teachers in nonpublic schools that scholarship recipients attend. These teachers' salaries and their property taxes support their local public schools. Over \$12 billion is spent on K-12 public education. Tax credits in this bill pose no threat.

Our 80+ accredited Catholic schools have been cornerstones of neighborhoods for decades. Many families choose a nonpublic school based upon their own beliefs, family traditions, and size of the school. Catholic schools attract a wide range of students with a rate of religious diversity equal to 21%, 31% racial diversity, and about 14% Hispanic ethnicity. Moreover, our schools provide rigorous, nationally recognized academic curricula, rooted in basic skills that are coupled with innovative programs that prepare young people for college, career, and life. Presently, many interested families cannot afford Catholic school tuition, which averages around \$5,000 for grades K-8 and \$15,000 for high schools.

To address these financial challenges, our dioceses, schools, and foundations provide scholarships to many of our families in need, but donors would like to do more. Tax credits for their donations would be very impactful and would facilitate more charitable giving.

If it would be more agreeable and less controversial, we also welcome changes in the bill's language that would create a more general bill of applicability for tax credits for charitable donations by individuals, trusts, and business organizations to charities operating and serving Connecticut residents.

Thank you for your consideration of these important bills.

Please contact me should you have any questions.

Anne LaMonica

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