January 31, 2024

Dear Chairman Wyden, Ranking Member Crapo, Chairman Smith and Ranking Member Neal:

As a coalition of membership organizations representing the nation’s state and local elected officials and public agencies that are responsible for state and local workforce and health and human services systems, we urge you to ensure that the Tax Relief for American Families and Workers Act of 2024 expands the Child Tax Credit (CTC) to ensure that more low-income families can access this vital income support.

The CTC has long been one of the most powerful federal policy tools available for breaking the cycle of intergenerational poverty and its harmful impacts on child health, family stability, educational attainment and future employment. Research shows that income supports like the CTC can have positive effects on children’s health, development, academic achievement, and long-term economic outcomes. By strengthening families’ economic security, the CTC can also reduce the need for more costly interventions in the health and human services systems.

While the changes to the CTC proposed in the Tax Relief for American Families and Workers Act of 2024 do not go as far as the expansion under the American Rescue Plan Act of 2021 (ARPA), they would still make meaningful improvements to the structure of the credit through 2025. Along with lifting an
estimated 400,000 children out of poverty, these provisions would increase the size of the credit for 15.2 million additional children who are currently ineligible to receive its full value.

Given our role in administering the systems and supports that help families thrive, we can attest that expanding the CTC will strengthen our efforts to stabilize families and help them achieve economic stability. We stand ready to work with Congress to pass these important changes as part of a bipartisan tax package.

Thank you for your consideration of this request.

Should you have questions or need further information, please contact Rachel Mackey at rmackey@naco.org

Matthew D. Chase
CEO/Executive Director
National Association of Counties

Clarence E. Anthony
CEO & Executive Director
National League of Cities

Dan Makelky
President
National Association of County Human Services Administrators

Tom Cochran
Executive Director & CEO
United States Conference of Mayors

Raymond Davidson
Acting Chief Executive Officer
American Public Human Services Association

Marc Ott
CEO/Executive Director
ICMA

Cc:
U.S. Senate Majority Leader Chuck Schumer
U.S. Senate Minority Leader Mitch McConnell

U.S. House Speaker Mike Johnson
U.S. House Minority Leader Hakeem Jeffries