



September 22, 2023

The Honorable Karen E. Spilka  
Senate President  
State House, Room 332  
Boston, MA 02133

Senator Michael J. Rodrigues  
Chair, Senate Ways and Means Committee  
State House, Room 212  
Boston, MA 02133

Senator Susan L. Moran  
Chair, Joint Committee on Revenue  
State House, Room 312-D  
Boston, MA 02133

Senator Bruce E. Tarr  
Minority Leader  
Revenue  
State House, Room 308  
Boston, MA 02133

The Honorable Ronald Mariano  
Speaker of the House  
State House, Room 356  
Boston, MA 02133

Representative Aaron Michlewitz  
Chair, House Ways and Means Committee  
State House, Room 243  
Boston, MA 02133

Representative Mark J. Cusack  
Chair, Joint Committee on Revenue  
State House, Room 34  
Boston, MA 02133

Representative Michael J. Soter  
Ranking Member, Joint Committee on  
State House, Room 237  
Boston, MA 02133

Dear President Spilka, Speaker Mariano, and Honorable Members of the Tax Package Conference Committee:

As researchers and members of both the [Scholars Strategy Network's Boston Chapter](#) and the [Scholars Strategy Network's Working Group on the Child Tax Credit](#), we express our gratitude for your recognition of the pressing need to address affordability for families in Massachusetts through the introduction of legislation to expand the Earned Income Tax Credit and establish a streamlined and enhanced Child and Family Tax Credit. As the committee considers the reconciliation of H.3770 and S.2397, **we urge you to prioritize Massachusetts children and caregivers by including the House version of the Child and Family Tax Credit in the final conferenced tax package.** The larger benefit – ultimately reaching \$600/dependent and indexed to inflation – proposed by the House, has the potential to:

- [Provide greater support for families and caregivers](#)
- [Further the credit's racial equity impact](#)

- [Reposition the state as a leader on family tax credits](#)

We urge you to consider adopting the more generous H.3770 for several compelling reasons. [Research consistently demonstrates that investments in early childhood development have a profound and lasting impact on a child's future success.](#) The more generous Tax Credit will provide families with more support which in turn will allow them to make **larger investments in education, nutrition, and healthcare.** This can yield substantial long-term benefits in terms of:

- Improved educational outcomes
- Reduced poverty
- Enhanced economic productivity

**By alleviating some of the financial burdens that families face, the tax credit outlined in the House bill [may contribute to more stable family environments and ultimately enhance the well-being of the state's children.](#)**

The Child Tax Credit proposed in the Senate version of the bill is not only less generous than Governor Maura Healey's and former Governor Charlie Baker's proposals, [it is also less generous than the credits recently passed in California, Colorado, Maryland, Minnesota, New Jersey, and Vermont.](#) Unlike the House bill it also does not index the credit for inflation, meaning just like Massachusetts' last Child Tax Credit, it will be completely open to erosion and has the potential to become less and less impactful every year. By passing the House version of the bill Massachusetts has the opportunity to not only be competitive with other states but also be a leader in policies that support children and families.

**To maximize the positive impact, we urge the committee to fully consider the House version of the Child and Family Tax Credit.** This choice will have no differential cost impact in FY2024 but will set the stage for gradual and meaningful improvements over the next three years. Coupled with the historic increase to the EITC, this final tax package has the potential to effectively reduce poverty, improve affordability, and equip families with the resources needed for children across the state to thrive.

We extend our sincere gratitude for your time and consideration in this matter.

Sincerely,

*Members of the Scholars Strategy Network's National Working Group on the Child Tax Credit and Boston Chapter:*

**SUPPORT FOR H.3770**

Abigail Orrick, Harvard University

Alicia Modestino, Northeastern University

Christopher Howard, College of William and Mary

Christina Cross, Harvard University

Corey Dolgon, Stonehill College

David Simon, University of Connecticut

Elaine Maag, Urban Institute

Francine Lipman, University of Nevada-Las Vegas

Gene Corbin, University of Massachusetts-Boston

Harry Holzer, Georgetown University

Helen B. Marrow, Tufts University

Jennie Stephens, Northeastern University

Jessica Pac, University of Wisconsin-Madison

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Kelley Fong, University of California-Irvine

Kevin Lee, Massachusetts Institute of Technology

Kimberly D. Lucas, Northeastern University

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Maggie McConnell, Harvard T.H. Chan School of Public Health

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**SUPPORT FOR H.3770**

Mary King, Portland State University

Melissa Stimell, Brandeis University

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Sanjiv Gupta, University of Massachusetts-Amherst

Stephen Sireci, University of Massachusetts-Amherst

Tiffany Joseph, Northeastern University

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*The Scholars Strategy Network is a members-based organization of researchers interested in using their expertise to improve policy and strengthen democracy. In May of 2023 we launched our National Working Group on the Child Tax Credit, a working group of experts in the child tax credit and related policy. Since its creation our group has submitted written testimony, provided expertise to civic organizations and policymakers, and written informational policy briefs and op-eds, all relating to the child tax credit. Our Working Group has members in 10 states including Massachusetts. Much of the research referenced below was conducted and published by our members.*

Read more in Allison Bovell-Ammon, Diana Burnett, Stephanie Ettinger de Cuba, Shailly Gupta-Barnes, Jalen Banks, Elizabeth Bates, Sharon Coleman, Charlotte Bruce, Félice Lê-Scherban, ["I didn't have to worry' – How the Child Tax Credit Helped Families Catch Up on Rent and Improved Health,"](#) Children's HealthWatch, Kairos Center for Religions, Rights, and Social Justice, and Revolutionary Healing, August 2022.

Read more in Christopher Wimer, Sophie Collyer, Jill Gandhi, Irwin Garfinkel, Schuyler Ross, and Jane Waldfogel, [“The Effects of the 2021 Monthly Child Tax Credit on Child and Family Well-Being: Evidence from New York City,”](#) *Socius*, 8, (2022).

Read more in Elaine Maag, Cary Lou, Michelle Casas, Hannah Daly, Gabriella Garriga, and Lillian Hunter, [“The Return on Investing in Children: Helping Children Thrive,”](#) Urban Institute, September 2023.

Read more in Jessica Pac and Lawrence Berger, [“Quasi-experimental evidence on the employment effects of the 2021 fully refundable monthly child tax credit,”](#) *Journal of Policy Analysis and Management*, (2023).

Read more in Jessica Pac, Sophie Collyer, Lawrence Berger, Kirk O'Brien, Elizabeth Parker, Peter Pecora, Whitney Rostad, Jane Waldfogel, and Christopher Wimer, [“The Effects of Child Poverty Reductions on Child Protective Services Involvement,”](#) *Social Service Review*, Volume 97, Number 1 (2023).

Read more in Joe Hughes and Emma Sifre, [“Expanding the Child Tax Credit Would Advance Racial Equity in the Tax Code,”](#) Institute on Taxation and Economic Policy, August 2023.

Read more in Natasha V. Pilkauskas, Katherine Micheltore & Nicole Kovski, [“The 2021 Child Tax Credit, the Living Arrangements and Housing Affordability of Families with Low Incomes,”](#) National Bureau of Economic Research, June 2023.

Read more on National Conference of State Legislatures’s, [“Child Tax Credit Overview,”](#) last updated September 2023.

For further relevant research please see Megan Curran, [“Research Roundup of the Expanded Child Tax Credit: One Year On,”](#) *Poverty and Social Policy Report*, vol. 6, no. 9. Center on Poverty and Social Policy, Columbia University, November 2022.