



March 20, 2025

Minnesota House Taxes Committee  
5th Floor Centennial Office Building  
658 Cedar Street  
St. Paul, MN 55155

Dear Chair Gomez, Chair Davids and Members of the House Taxes Committee:

The Legal Services Advocacy Project (LSAP) appreciates the opportunity to provide written testimony in support of HF2254 and HF2302.

LSAP and the Minnesota Disability Law Center (MDLC) are statewide projects of Mid-Minnesota Legal Aid. MDLC provides free legal services to children and adults with disabilities. LSAP is the advocacy arm of Legal Aid and has provided legislative and administrative advocacy on behalf of Minnesotans with low incomes since 1977.

Legal Aid still has tremendous gratitude for the Legislature's work to pass the Child Tax Credit, and we look forward to the statewide anti-poverty impacts of this powerful tool.

Today, we are happy to support two bills that bolster our state's Child Tax Credit for babies and youth, and ultimately support the economic security of Minnesota families. Legal Aid had hoped the original CTC could include 18-year-old youth, but as the contours of the proposal and budget limitations became more clear, we anticipated it was a conversation for another day. We welcome the continued efforts to make changes to include these youth. For the youth and families Legal Aid represents, the CTC for 18 year olds represents meaningful dollars for rent, utilities, and transportation. Furthermore, Minnesota families are continuing to navigate an acute crisis with the cost of food. We know families face the same pressures whether they have a 17-year-old youth in high school or an 18 year old.

Legal Aid also acknowledges that having an infant creates significant financial pressures in families. Where the state budget allows for improvements to the Child Tax Credit and investments in families, a larger credit for the youngest children is a great investment. We know that offering support and resources to families during this critical time for child brain development is good policy.

Both of these proposals are wise, equitable tax policies and we appreciate your consideration.

Sincerely,  
Jessica L. Webster  
Staff Attorney  
Legal Services Advocacy Project