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**Ohio Senate
Government Oversight and Reform Committee
Substitute H.B. 96
Caitlin Feldman, Policy Director
Groundwork Ohio
May 14, 2025**

Interested Party Testimony in Support of the Partially Refundable Child Tax Credit

Chair Manchester, Vice Chair Brenner, Ranking Member Weinstein, and members of the committee, thank you for the opportunity to speak today. My name is Caitlin Feldman, and I serve as the Policy Director at Groundwork Ohio. We are the state's leading early childhood advocacy organization focused on the healthy development of young children and their families.

Today, I am here to urge restoration of Governor DeWine's proposal for a partially refundable Child Tax Credit. This policy is not only good for Ohio's Economy, but also critical for the health, stability, and future success of Ohio's youngest children and their working families. At Groundwork Ohio, we advocate for policies that support young children because the earliest years of life lay the foundation for a child's future success. When families are financially secure, children thrive. They can work, provide for the basic needs of their families including stable housing and consistent access to nutritious food, and parents who are less stressed are better able to provide a nurturing environment.

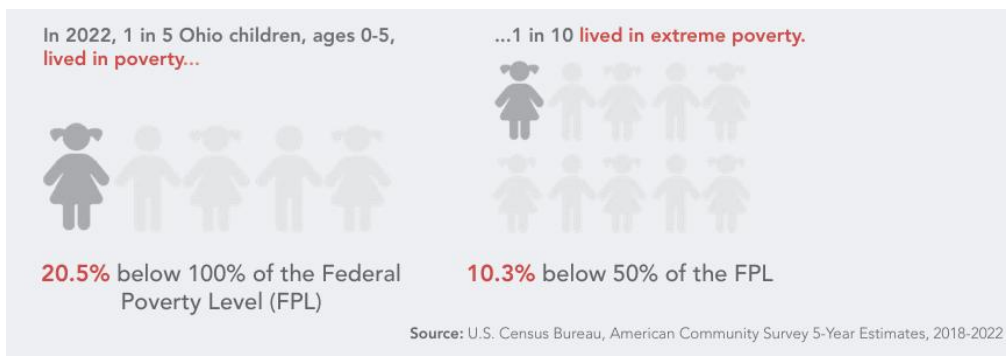
Unfortunately, too many Ohio families are experiencing unprecedented financial strain, and parents of young children are being hit the hardest. Ohio's current tax system places a disproportionate burden on low-income families. As a share of income, Ohio's highest earners pay less than half as much as the lowest-paid Ohioans in state and local taxes. While Ohio's highest earners pay 6.3% in state and local taxes, the bottom 20% of Ohioans pay 12.7%, meaning a much greater share of earnings are taken out of the pockets of families with young children and given to local and state taxes.¹ Refundable tax credits, like the Child Tax Credit, can level-set this system and provide relief to hardworking families.

Approximately half of Ohioans and parents with young children rate their financial situation as only fair or poor. More than one-third (34%) of parents with children under five report

¹ Ohio: Who Pays? 7th Edition. (n.d.). ITEP. <https://itep.org/whopays/ohio-who-pays-7th-edition/>

serious problems paying rent or their mortgage, and nearly half (47%) are struggling to pay their credit card bills. Inflation is forcing 82% of parents with young children to cut back on groceries, impacting their ability to provide healthy, nutritious meals for their kids.

Financial insecurity has a devastating impact on children. 1 in 5 Ohio children live in poverty (at or below 100% of the Federal Poverty Level) and 1 in 10 live in extreme poverty (at or below 50% FPL), a reality that threatens their healthy development and long-term success.



Ohio's youngest children, ages 0-5, living in Ohio's Appalachian region are more likely to live in poverty than their peers in other communities across the state.

County Type	Poverty	Extreme Poverty
Appalachian	25.2%	13.0%
Urban	23.0%	11.7%
Rural non-Appalachian	14.9%	7.4%
Suburban	12.4%	5.6%

The research is clear: children growing up in poverty face greater barriers to academic achievement with lower rates of kindergarten readiness in every county in the state, higher rates of health complications, and lower lifetime earnings. These early challenges don't just hurt individual children—they create long-term economic consequences for our entire state. These aren't just numbers. These are real Ohio families trying to do everything right – working hard, providing for their children, and contributing to their communities. When our families are financially stable, children do better.

The Child Tax Credit Makes Work Pay

The Child Tax Credit rewards work and helps parents stay in the workforce. Right now, families with young children are caught in a financial squeeze - inflation and the rising cost of child care mean that many parents struggle just to break even. For too many families, the

financial burden of child care alone can outweigh the benefits of returning to work. In fact, nearly half (49%) of working parents in Ohio have cut back their hours due to child care struggles—impacting over 1 million working parents statewide. Among moms with young children who don't currently work full time, 61% say they would return to work if they had access to affordable, high-quality child care.



A refundable Child Tax Credit ensures that work pays. It helps parents offset the high costs of raising a child while ensuring that families who are working, or trying to work, aren't left behind. Unlike fully non-refundable tax credits that only benefit those with higher incomes, a partially refundable credit reaches low- and middle-income working families who need it most. It provides the kind of targeted tax relief that encourages work and strengthens family financial stability—without discouraging employment.

The bottom line is this: if we want parents to work, we need to make sure that work is financially viable. The Child Tax Credit helps families afford child care, transportation, and basic necessities, allowing parents to remain in the workforce, contribute to Ohio's economy, and build a better future for their children.

Bipartisan Support for Action on the Child Tax Credit

As the cost of goods and services outpaces wages, a single parent with a 2-year-old and a 4-year-old making \$45,000 annually would receive a tax credit of \$2,000. This tax credit would make a real impact, enabling this parent to pay for diapers, gas, car repairs, or pay off debt. This timely support helps to reduce caregiver stress, decreases food insecurity, and helps parents manage rising prices. According to a recent press conference, Governor DeWine's As Introduced proposed tax cut would help 450,000 Ohio families.

Families and Ohio voters understand that when families can afford the basics, they work more, earn more, and contribute more to Ohio's economy. Ohioans overwhelmingly agree: families need relief, and the Child Tax Credit is a solution that works. A staggering 84% of Ohio voters support a Child Tax Credit, including 83% of Republicans, 78% of Independents,

and 94% of Democrats. That support only grows—to 87%—when voters learned that both President Trump and the former President have backed expanding the Child Tax Credit. We don't see bipartisan consensus like this often, especially in today's political climate. This is a unique moment for Ohio to take action on a policy that truly unites voters across the political spectrum.

Conclusion

Ohio families are struggling, parents want to work, and voters across party lines overwhelmingly support this policy. Governor DeWine's proposal for a partially refundable Child Tax Credit is a smart, fiscally responsible way to give families the breathing room they need to succeed—while strengthening our workforce and economy.

At Groundwork Ohio, we believe every child deserves the best possible start in life. But that's only possible when their families have the financial security to provide the basics. By supporting this Child Tax Credit, you have the opportunity to make a real difference for Ohio families—and to demonstrate that Ohio is a leader in putting working families and their children first.

I urge your support for this critical policy by adopting HEALTH amendment SC0572 to restore the child tax credit in the As Introduced version. Thank you for your time and consideration. I welcome any questions.

Attached to this testimony, please find:

- *A copy of the polling memo that is the source for all poll data used in this testimony. To view additional polling data, visit <http://www.groundworkohio.org/poll>*
- *A summary of proposed state child tax credit policies for working families, including the proposed child tax credit in Governor DeWine's executive proposal for House Bill 96, from the Niskanen Center.*
- *A series of op eds highlighting opportunities in Governor DeWine's executive budget proposal to enhance the future of Ohio's children, as published by The Columbus Dispatch.*

To learn more about economic security for families with young children or view the poverty data cited in this testimony, view Groundwork Ohio's [Early Childhood Data Dashboard 2025](#).

MEMORANDUM

TO: INTERESTED PARTIES
FROM: NEIL NEWHOUSE/JARRETT LEWIS/TOMMY DOW
PUBLIC OPINION STRATEGIES
CC: LYNANNE GUTIERREZ, PRESIDENT & CEO, GROUNDWORK OHIO
SUBJECT: OHIO STATEWIDE SURVEY: KEY FINDINGS
DATE: FEBRUARY 20th, 2025

On behalf of Groundwork Ohio, Public Opinion Strategies completed a statewide survey of 800 registered voters and an oversample of 484 parents with children under the age of five in Ohio. The survey was conducted December 5-15, 2024, and has a credibility interval of $\pm 3.95\%$ for the registered voter sample and $\pm 5.08\%$ for the parent oversample.

KEY FINDINGS

- Ohio families are experiencing unprecedented financial strain, with parents of young children particularly impacted.***

Approximately half of Ohioans (52%) and parents with children under five (44%) rate their own financial situation as only fair or poor. Over a third of parents with children under five (34%) report having serious problems paying their rent or mortgage, while nearly half (47%) are having serious problems paying credit card bills. The impact of inflation is evident, with 71% of Ohio voters and 82% of parents with young children reporting they're buying fewer groceries due to price increases.
- There is remarkable bipartisan consensus on creating a Child Tax Credit for working families.***

By an overwhelming margin, Ohio voters (84%) support creating a Child Tax Credit to provide tax relief to working families, with support transcending party lines: 83% of Republicans, 78% of Independents, and 94% of Democrats favor the relief efforts. This support grows even stronger (87%) when voters learn that both Presidents Biden and Trump support expanding the Child Tax Credit, demonstrating unique bipartisan backing for this economic solution.
- The combined impact of inflation and rising child care costs is creating a double burden for working families.***

Most parents with children under five (73%) believe child care is expensive, with costs having risen 32% since 2019 - outpacing general inflation. A majority (51%) report that the availability of high-quality and affordable child care has deteriorated over the last few years. For many families, child care costs now rival or exceed their housing expenses, creating an untenable financial situation.

4. *The lack of affordable child care is having measurable negative impacts on Ohio's economy and workforce.*

Nearly half of working parents (49%) have cut back on their work hours to care for their children, translating to over 1,000,000 working parents in Ohio. Among moms with children under five who don't currently work full time, 61% say they would return to work if they had access to high-quality, affordable child care. The economic impact is substantial, with estimates showing Ohio loses billions annually in productivity, revenue, and wages due to child care challenges.

5. *Parents recognize the clear connection between the state's economy and child care.*

When parents without child care are asked what would they be able to do if they had it, the dominant responses are “work more” and “get a job.” And, parents who have child care agree that child care allows them to “work more.” Clearly, parents believe that child care allows them to work more, provide for their families and be productive members of Ohio’s economy.

6. *Ohio voters across the political spectrum recognize these issues require government action.*

Overwhelming majorities of voters support both increased child care funding (84%) and the Child Tax Credit (84%). This includes strong backing from Republicans (77%), Independents (84%), and Democrats (92%) for increased child care funding. Moreover, 68% of voters believe the government should help fund child care for working parents, recognizing it as both a family and economic imperative.

BOTTOM LINE

The survey results demonstrate an opportunity to address family economic security through a comprehensive approach. The strong bipartisan support for both the Child Tax Credit and increased child care funding creates a clear mandate for action. Ohio voters understand these aren't just family issues - they're economic ones that affect the entire state's prosperity. The data strongly suggests that a policy package combining the Child Tax Credit with increased child care support would address both immediate financial pressures and structural economic barriers facing working families.

With inflation and child care costs continuing to squeeze family budgets, voters across the political spectrum recognize the time for action is now.

State child tax credits for working families: An emerging model?

BY **JOSHUA MCCABE**
APRIL 17, 2025

The child tax credit (CTC), once uncommon at the state level, is now present in nearly half of all U.S. states. Two **dominant models** have emerged– fully refundable and nonrefundable–each representing an inflexible, all-or-nothing approach to supporting families in poverty. However, a third model is beginning to take shape in several state proposals this year. This emerging approach aims to provide meaningful support to the working poor, offering a more nuanced alternative.

Nonrefundable credits reduce a taxpayer’s liability on a dollar-for-dollar basis but cannot exceed the amount of taxes owed. They are most prevalent in the West (Utah, Idaho), the Midwest (Nebraska, Iowa), and the South (Arkansas, Oklahoma). In most cases, generous standard deductions wipe out most or all income tax liability for low-income families, leaving them unable to claim the full value of nonrefundable CTCs.

Fully refundable credits, by contrast, allow families to receive the full value of the credit regardless of their earnings or income tax liability. They are most common on the west coast (California, Oregon) and the east coast (Maine, Massachusetts). In most cases, families with little or even no earnings can claim the full value of the credit.

Under proposed new child tax credit legislation in Georgia, Michigan, and Ohio, low-income families who work full-time but still fall below the federal poverty line would become eligible to receive most or all of the credit for their household. While each state takes a different approach, all three proposals aim to achieve a similar goal: extending meaningful support to working families struggling to make ends meet. Using a hypothetical example of a single parent with one young child (see figure 1), we can illustrate how each state’s model operates and where their approaches diverge.

Figure 1: Child tax credit by income for single parent with one young child

Georgia: A nonrefundable credit that reaches the working poor

Lawmakers in Georgia are **considering a nonrefundable CTC** of up to \$250 for each child under age seven. Because the credit is nonrefundable, its impact depends heavily on how it interacts with other basic family tax benefits. Georgia currently offers a \$24,000 standard deduction for married couples filing jointly and a \$12,000 standard deduction for all other filing statuses, including heads of household. Families can also claim an additional \$4,000 exemption for each dependent.

For a single parent with one young child, this structure means the proposed CTC would begin to phase in once the household earns \$16,000 in annual income. They would receive the full credit once they earn at least \$19,600 – just below the **federal poverty line** for a family of two (see figure 1).

The more generous standard deduction for married couples significantly reduces their income tax liability, resulting in their exclusion from the proposed CTC, even if they are below the higher \$26,650 poverty threshold for a family of three. A nonrefundable credit reaches the single parent working poor in Georgia because, unlike other states, Georgia does not provide a larger standard deduction for heads of household relative to single filers. Reaching low-income married parents would require making it refundable.

Ohio: A refundable credit based on the state minimum wage

As part of the governor’s budget package, Ohio lawmakers are **considering a refundable CTC** worth up to \$1,000 for each child under age seven. It phases in at a rate of 5% for each dollar earned after a household’s first \$2,500 in earnings until reaching the maximum credit. Once households reach \$50,000 (for single parents) or \$75,000 (for married parents), the credit begins to phase out at a 5% rate. A single parent with one young child would receive the credit once their earnings reach at least \$22,500—just above the federal poverty line for a family of two (see figure 1).

Unlike many states, Ohio does not offer a standard deduction. Instead, it provides a relatively modest personal exemption—capped at \$2,400—and a comparatively large 0% tax bracket that exempts the first \$26,050 in earnings from income tax. This structure effectively prevents families earning under \$30,000 from accessing a nonrefundable CTC. For policymakers who view an earnings requirement as a way to encourage work, this setup undermines that goal: a parent working full-time at Ohio’s minimum wage may lose access to other state benefits without gaining any support from the tax system in return.

A refundable credit, by contrast, could directly incentivize full-time work. If structured so that the credit phases in with the earnings and reaches its full value around \$21,400—the annual income of a full-time minimum-wage worker in Ohio—it would align state tax policy with the realities of low-wage work. This approach not only rewards employment, but also helps pull families into the labor force and supports their path toward self-sufficiency and upward mobility.

Michigan: A refundable credit tied to the federal CTC

Lawmakers in Michigan are **considering a refundable credit** equal to 50% of the federal child tax credit. This would effectively introduce a credit worth up to \$1,000 for each child under 17 years old. It would phase in at a 7.5% rate for each dollar earned after a household’s first \$2,500 in earning, plateau for some households then phase in at a 5% rate before reaching the maximum credit. Once households reach \$200,000 (for single parents) or \$400,000 (for married parents), the credit begins to phase out at a 2.5% rate. A single parent with one young child would receive the credit once they have earned at least \$24,900—roughly what they would earn working full-time at the state minimum wage (see figure 1).

States have been setting refundable **state earned income tax credits** (EITCs) as a percentage of the federal EITC for decades. Michigan would become the second state to introduce a refundable state CTC set as a percentage of the federal CTC. This approach has many of the same benefits as Ohio’s model. In addition, it provides the added benefit of simplicity—making it easier for families to calculate their combined federal and state CTC benefits.

Rethinking tax credits for working families?

State policymakers frequently **look to their peers** for innovative policy solutions. Georgia, Ohio, and Michigan offer concrete examples of the underlying principles outlined in **our blueprint** —showing how fiscally responsible reforms can expand the scope, generosity, and simplicity of family tax benefits. This new wave of state child tax credit proposals demonstrates that there are multiple paths forward. States can craft CTCs that meaningfully support low-income working families without relying solely on traditional nonrefundable models, and without necessarily adopting fully refundable credits.

THE CONVERSATION



DEWINE’S BUDGET
FAMILY AND CHILDREN

The future of Ohio’s children

Ohio Gov. Mike DeWine’s two-year budget includes a new child tax credit and other proposals he says will improve children’s health, safety and education.

Today’s Conversation features columns related to the plan.

What do you think about the governor’s 2026-27 proposed budget? Let me know in a letter to the editor of 200 words or less emailed to Letters@Dispatch.com. Include your full name, address and phone number with your submission.

GETTY IMAGES



Your Turn
Tamara Lunan
Guest columnist

Lawmakers should help Dewine fix child care

All children deserve access to high-quality early education.

Those who render this invaluable care deserve wages that allow them to thrive. Whether a child care provider operates a home-based business or a child care center, all early childhood educators deserve wages that allow them to care for themselves and their families.

These core beliefs don’t change depending on the child’s zip code nor are they impacted by the type of child care setting.

Ohio lawmakers are faced with tough financial decisions but funding child care is not one of them.

Quality child care is a smart financial decision for our state because it helps businesses and our families thrive. Workers are unable to work, and businesses are unable to run, without adequate, affordable child care.

The truth is, Ohio faces serious challenges when it comes to equitable funding for early childhood education and care. Fortunately, Gov. Mike DeWine is committed to addressing these issues. And there are concrete things legislators can do to partner with the governor and early childhood educators.

The eligibility rate for child care subsidies should be increased

The eligibility rate for child care is currently at 145% of the federal poverty level.

This means Ohio is dead last in our country in how we fund child care.

DeWine is working to raise it to 200% of the federal poverty level. When more families access care, more children are ready for kindergarten, and for a lifelong trajectory of academic success. It will also allow early childhood educators to offer competitive wages, which in turn will keep more child care educators in the child care field.

Ohio needs an equitable funding formula for child care

The state’s reimbursement for child care operators is based on attendance, not

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Your Turn
Lynanne Gutierrez
Guest columnist

Lawmakers must support DeWine’s budget plan

Ohio Gov. Mike DeWine released his final two-year state budget, staying true to his commitment to support children and families. We agree with his summation: “It’s a very, very good budget for our kids.”

Now, lawmakers must enact these proposals with the necessary funding.

Among his key initiatives:

State child tax credit: A sliding-scale \$1,000 tax credit for working families with children from birth through age 6. Groundwork Ohio polling shows 84% of voters support this measure, with strong bipartisan backing. Over a third of Ohio parents with young children report serious struggles paying rent or mortgage. This tax credit is a critical step in reducing childhood poverty and supporting working families.

Affordable child care: Expanding access for working families earning up to 200% of the Federal Poverty Level. Over 60% of Ohio mothers with young children who are not working full-time would return to work if they had access to quality, affordable child care. A working mom with two young children often spends \$10 per hour worked just to cover child care costs. This proposal not only helps families but also benefits businesses by increasing workforce participation.

Early learning investments: Increased support for the Ohio Governor’s Imagination Library, providing free books monthly to children from birth to age 5. Reading is foundational to success, and this investment sparks early literacy. Additionally, the governor continues investing in evidence-based reading practices rooted in the Science of Reading, ensuring children develop strong literacy skills for lifelong learning.

Maternal and infant health: Expanding evidence-based home visiting programs from 10,000 to 35,000 families annually. Research shows these programs dramatically improve health outcomes, a critical need given Ohio’s high infant mortality rate. Investing in home visiting ensures moms and babies receive essential prenatal and postnatal care, reducing health disparities.

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Your Turn
Brad Wilcox and
Michael Pugh
Guest columnist

Tax credit supports key two-parent households

The “American dream” is a “better, richer and happier life for all our citizens of every rank,” wrote the historian James Truslow Adams over a century ago.

Yet with ordinary Americans succumbing to “deaths of despair” at alarming rates, rates of happiness hitting record lows and way too many men and women stuck in poverty across generations, it’s probably no surprise that a growing share of Americans say the Dream is out of reach.

A 2024 Wall Street Journal poll found that only one in three U.S. adults believe the American dream still “holds true” compared to half of men and women in 2012.

This could not be more relevant for the state of Ohio. Ohio ranks third in deaths of despair — deaths related to suicide, drug overdoses or alcohol poisoning. A staggering one in six Ohio children are poor, according to the 2024 State of Poverty in Ohio, putting the state in the top third of states for child poverty.

And the state ranks in the bottom quintile for hope, according to the Brookings Institute.

These are long odds for too many Buckeyes who aspire to a “better, richer and happier life.”

Marriage, family stability, fertility hope and the future

A new report from the Center for Christian Virtue and the Institute for Family Studies argues that one essential element to reviving the American dream in Ohio is strengthening and stabilizing family life across the state.

The Hope and a Future report finds that Ohio ranks 29th when it comes to its Family Structure Index, which is based on state trends in marriage, family stability and fertility.

For instance, just 47.6% of Ohio children are raised in intact, married families for the duration of childhood, well below the national average of 53%. This below-average standing matters because strong, stable families are a powerful predictor of upward mobility.

Harvard economist Raj Chetty and his colleagues at Opportunity Insights have underscored the connection between upward

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OPINION

Lunan

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enrollment. If a child is absent the child care operator has to eat the costs associated with that child not attending that day of care. This harms child care businesses. Again, the governor is aligned with this approach and we’re hopeful legislators will partner with him.

Child care educators should receive child care for their own children

Child care educators ensure children have the academic foundation and the social emotional supports that will position them for long-term success. They often care for other people’s children, without the confidence of knowing how they will provide financially for their own children. Child care educators should receive complimentary care for their own children as well as competitive wages and benefits. Without adequate investments, many will leave the field, taking their passion and expertise with them. Other states, such as Kentucky, have offered free child care to their child care workers which boosted their child care industry with the worker infusion it needed.

Fix our regressive system of taxation

Our state relies on a regressive system of taxation. This places undue burdens on people who can least afford it. If everyone paid their fair share, our state would have sufficient funding for priorities such as child care. When child care is underfunded, there are child care deserts, limited child care spots, and turnover in the industry. If we had a funding system that was similar to how K-12 is funded, there would be guaranteed revenue for child care. Our entire community — children, families, employers and early childhood educators —benefit from adequate investments in child care. When the care economy fails, entire neighborhoods and businesses suffer. To be clear, the care economy is the collection of workers who provide care; early childhood educators, home health care aides and others. As it presently stands, care economy educators are underpaid and worse, undervalued. When care economy educators are underpaid and undervalued, so too are our children and our communities. The bottom line is we are all impacted when the care economy is in crisis. Fortunately, our elected leaders have an opportunity through our state budget to resolve it. *Tamara Lunan is the director of The CEO Project, a division of the Ohio Organizing Collaborative.*

Gutierrez

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All of us want Ohio to be the best place to be a young child, but that requires making thoughtful, research-driven investments. Gov. DeWine has issued a challenge: Are we committed to our children’s future? Are we committed to Ohio’s future? We say yes! Now is the time to act. These proposals must receive full legislative support

Tax credit

Continued from Page 17A

mobility — the classic rags-to-riches trajectory from childhood into adulthood — and family structure. His 2014 study found that the strongest community-level predictor of mobility for poor kids was the share of two-parent families in a community. In other words, poor children have a markedly higher chance of achieving the American dream if they grow up in places with a higher share of two-parent families. Chetty’s work could not be more relevant for the Buckeye State. The share of children living in a single-parent home varies a great deal across the state. It ranges from 5% in Holmes County and 8% in Geauga County to 34% in Lucas County and 38% in Cuyahoga County.

How two-parents households connect to the American dream

After analyzing Chetty’s Opportunity Insights data, we found that these regional trends are tied to the average adult household income of children raised in poor households (whose parental income was below the 25th percentile) across Ohio. For poor children born in 1992, as the share of two-parent households within a county increased, their average household income as adults also rose. Specifically, poor children who grew up in Ohio counties with lots of single-parent families only reached about the 40th percentile in household income as young adults. However, poor children who grew up in communities where 85% or more of the households were headed by two-parent families typically reached above the 50th percentile as young adults. For example, poor children raised in Holmes or Putnam County, marked by high numbers of two-parent families, reached close to the 60th percentile as 27-year-olds, compared to poor children raised in Cuyahoga or Hamilton County, which have more single-parent families, who reached just under the 40th percentile at the same age.

to ensure children and families receive the resources they need to thrive. We urge Ohioans to stand with the governor and Groundwork Ohio in advocating for these vital initiatives. Lawmakers need to hear from voters that supporting children and families is a priority. Visit GroundworkOhio.org to get involved and make your voice heard. *Lynanne Gutierrez is president and CEO of Groundwork Ohio, a nonpartisan public-policy research and advocacy organization focused on early learning and child development.*

In other words, children born poor in Holmes or Putnam County had above-average household incomes as adults. These figures suggest the American dream is much more alive in communities across Ohio where strong and stable families are the clear norm. So, Chetty’s data is clear. Two-parent households are essential for upward mobility in Ohio. The problem, though, is that too many communities across the state do not have enough of the kind of strong and stable families that foster this kind of economic mobility — not to mention minimizing deaths of despair and maximizing happiness for ordinary men and women. That’s because the Buckeye State is below the national average when it comes to family stability.

Why DeWine’s proposed child tax credit matters

The challenge, then, facing Ohio leaders is to take steps to strengthen marriage and family life across the state. Policymakers should ask public schools to teach the Success Sequence (which underlines the importance of education, work and marriage), get behind Gov. Mike DeWine’s proposed child tax credit designed to help ease the financial challenges facing working- and middle-class families and ensure that state policies do not penalize marriage. And religious, educational and civic leaders should do more to foster the values and virtues that make for stable and happy marriages and families across the state. In other words, if they are intent on reviving the fortunes of the American dream in Ohio, public and private leaders must work together to elevate the faltering fortunes of the family in the Buckeye State. *Brad Wilcox is a distinguished university professor of sociology at the University of Virginia, nonresident senior fellow at the American Enterprise Institute, and lead author of a new Center for Christian Virtue report, Hope and a Future. Center for Christian Virtue is based in Ohio.* *Michael Pugh is a research associate at the American Enterprise Institute.*

Derrow

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and billionaires” in the country wouldn’t bail us out. Confiscating every dollar of the income from the top 1% of taxpayers would still leave the average household with \$313,000 on its American Excess credit card. The only solution is to cut up that card.

DOGE is spinning heads

Enter Trump’s promised “Department of Government Efficiency,” headed by Elon Musk. DOGE for short. Musk’s youthful team of computer sleuths have been deployed at the precise time AI has created financial review tools that far exceed the ability of even a stadium full of accountants and auditors. The capability for AI to review unfathomably huge amounts of data for errors, inconsistencies and irregularities is stunning to behold. The items flagged can then be reviewed by humans versed in accountability. This technology can also help Ohio. Gov. Mike DeWine’s proposed budget may leave many school districts, including some in central Ohio, short millions of dollars. A DOGE endeavor in how Ohio funds its schools could find enough misspending to cover this shortfall. And, as someone who spent eight years as an elected school board member who grappled with budget issues, I say let’s give it a try. No wonder Ohio Attorney General Dave Yost is suggesting a DOGE-like project for our state. Of course, not everyone embraces this trend. Bureaucrats who’ve long thrived on inefficiency are already crying foul. Career politicians, whose reelection strategies depend on endless government expansion, are sputtering and even cursing. And the same pols who claim Trump is creating a constitutional crisis for exercising executive authority reject their own accountability for ceding those powers to the executive for decades. But here’s the reality: AI-driven financial oversight isn’t partisan. Waste is waste. Accountability is accountability. If the technology exists to ferret out fraud, incompetence and inefficiency, why wouldn’t we welcome it? For all the noise about the first month of Trump, one thing is clear: he made promises and is keeping them. That might be a new phenomenon in politics, but it shouldn’t be.

Accountability is in, inefficiency is out — and it appears democracy can handle a little spring cleaning. *New Albany resident Philip Derrow is a retired business owner. He was a two-term member of the New Albany-Plain Local Board of Education. He is a frequent Columbus Dispatch contributor. Reach him at philderrowdispatch@gmail.com.*

Letters

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Next governor must commit to programs that are working

Re: “Central Ohio booms while the rest of the state withers. Tell us what we can do,” Feb. 24: Thank you, Columbus Dispatch, for continuing to remind us that there are two states in Ohio: one that is growing and one that is not. We, at the Greater Ohio Policy Center, have previously written about the importance of comprehensive planning in creating roadmaps to the future for local communities. We’ve also talked about the need to support existing residents in reaching their full potential. These remain proven pathways to prosperity. We also think policymakers and state agencies should always consider how one-time capital investments create long-term operating obligations for local residents. Limiting “greenfield” investments and prioritizing new factories and facilities to developed areas in slow-growth areas will ensure communities can use local taxes and fees to proactively invest in projects and residents, instead of maintaining aging infrastructure. There are a number of existing state programs that are helping Ohio communities stabilize and thrive. The next governor simply needs to commit to retaining and expanding programs with demonstrable outcomes, such as: the Ohio Historic Preservation Tax Credit, brownfields cleanup pro-

gramming, and the Ohio Housing Trust Fund. Assured continuation of these programs will attract needed private investment to communities across the state. *Alison Goebel, Executive Director Greater Ohio Policy Center, Columbus*

A real plan for Ohio

Akron native here, now living back in my hometown after nine years in Columbus and six years in New York City. Ohio, for statewide prosperity, needs to focus on these points:

1. Make it easier, quicker and cheaper to redevelop brownfields. One of the biggest drags on growth in Ohio’s older industrial cities is the sheer cost associated with redeveloping former industrial sites. By streamlining this process, we will see a massive number of new projects in currently impoverished neighborhoods.
2. Continue strengthening workforce training and career education, especially in the manufacturing and tech fields. Partner with institutions like the University of Akron and Cleveland State University, as well as smaller institutions like Lorain County Community College and Stark State.
3. Keep and strengthen Ohio’s conservative majority. For a Midwestern state with cold winters and without coastline, having business-friendly governance is absolutely essential. The Democrats, as currently constituted, fail on that front.
4. Continue, and increase, support for industry clusters across the state:

polymers (rubber, plastics) in Akron, glass in Toledo, steel in Cleveland, Canton and Youngstown/Warren. Support the growth of these basic industries and encourage downstream value-added manufacturing in the same regions (autos, aerospace, tires). Recruit tech, logistics and finance companies that serve them.

5. Finally, forgive as much municipal debt as possible. Legacy debt has hindered Ohio’s older industrial cities for decades, as obligations that were made in the 1940s-1970s boom years became financial burdens after the abrupt industrial crash. Removing said burdens will free up resources for economic development and infrastructure.

Nick Horning, Akron

Lowering taxes is possible. Here’s how.

Property tax is an unfair burden on seniors who no longer have children in the educational system as well as most owners of inherited farms. Some food for thought with regard to lowering property taxes might be to first look at the elimination of unnecessary spending at the state level, lowering or replacing property taxes by replacing them with a consumption tax and/or raising state sales tax. Any change in taxes that would eliminate the responsibility on a certain sector and spread the responsibility to all rather than just property owners. Another thought might be to raise the lodging tax. *Danny Minton, McArthur*

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of this state.” Some pro-voucher hairsplitters try to argue that “common schools” aren’t the same as “public schools.” If so, that would sluice Ohio taxpayers’ money away from public schools, which are subject to elected, taxpayer-accountable school boards, toward private, very private, schools That “common” vs. “public” argument was refuted long ago by Ohio’s then-attorney general, future governor and U.S. Sen., John W. Bricker, an ultra-conservative Columbus Republican. In a 1933 opinion, Bricker ruled “state school funds could be used only ‘for the establishment or maintenance of common or public schools.’” Such schools, Bricker added, “ ‘were those popularly referred to as synonymous with the term common schools as used in the state constitution.’” House Speaker Matt Huffman, a Lima Republican, ardently supports tuition vouchers, as does Republican Gov. Mike DeWine. That suggests that the mis-spending (to use a polite word) of taxpayers’ money that should go to public schools will continue unless some judges step up. But given the Ohio Supreme Court’s deference (to use another polite word) to their fellow Republicans in the General Assembly, that’s a reach.