



Chairman Smith, Ranking Member Neal, and Members of the Committee,

Thank you for the opportunity to submit this statement for the record. *Students for Life of America* is a national pro-life organization dedicated to fostering a culture of life in our nation by advocating for policies that support women, children, and families. We have more than 1,500 groups operating in all 50 states, and, our sister organization, *Students for Life Action* engages in grassroots activism from local matters to national. On behalf of the Pro-Life Generation and the Youth Vote, who showed in force in this election, I write to you in favor of an expansion of the *Child Tax Credit* as an investment in our nation's future. Every parent knows that it's a labor of love and a worthy sacrifice to raise up young children, and it is the duty and privilege of our elected leaders to support this noble effort.

In 2017, under the leadership of President Donald Trump and Congressional Republicans, the *Tax Cuts and Jobs Act* (TCJA) included a historic expansion of the *Child Tax Credit* (CTC). Nearly doubling the credit and raising income phase-out thresholds, this policy provided direct financial relief to families, reduced child poverty, and reinforced the pro-life, pro-family, and pro-worker values that are foundational to a thriving society. It was a clear demonstration of conservative leadership, strengthening families and promoting economic growth by investing in those raising the next generation.

The results of the 2017 expansion were profound. The increased credit empowered parents to meet their children's needs, reduced tax burdens for middle-income families, and allowed parents to invest in their children's futures. As the TCJA nears its expiration, this Committee has a critical opportunity to preserve and expand on this success by reinforcing the pro-family ethos of our tax code.

[As we have before](#), *Students for Life of America* urges Congress to prioritize the following:

1. **Strengthening the Child Tax Credit:** Increasing the credit's refundability and ensuring it reaches lower-income families would extend its benefits to the most economically vulnerable, further reducing child poverty and supporting working families.
2. **Encouraging Paid Family Leave:** Expanding tax credits for employers offering paid family leave would enable parents to care for their newborns without sacrificing financial stability, all while avoiding excessive regulatory burdens.
3. **Eliminating the Marriage Penalty:** Addressing disparities in the tax code that penalize married couples would promote family stability and strengthen the communities that depend on them.

4. **Enhancing Dependent Care Tax Credits:** Providing greater financial relief for childcare expenses would help parents participate in the workforce while ensuring quality care for their children.

These policies reflect the principles that made the 2017 TCJA a transformative moment for families, strengthening their financial foundations and supporting a culture of life.


The pro-life movement recognizes that building a culture of life requires more than protecting life in law—it demands proactive policies that reduce financial pressures on families and ensure they have the resources needed to succeed. A majority of abortions occur among financially struggling families. Expanding the Child Tax Credit and advancing pro-family tax reforms are essential to addressing this challenge, creating a culture where life is always the most viable and supported choice.

President Trump's leadership in 2017 demonstrated the power of bold, pro-family policies to transform lives and create opportunities for families. This Committee now has the chance to build on that legacy by preserving and expanding the Child Tax Credit and pursuing complementary reforms. Families are the foundation of our nation, and their flourishing ensures America's long-term economic and social success.

We urge the Committee to act decisively to secure a pro-family, pro-worker tax code that builds on the success of 2017. Together, we can create a future where every family thrives, and a culture of life becomes a reality.

Sincerely,

Kristan Hawkins

A handwritten signature in black ink that reads "Kristan Hawkins". The signature is written in a cursive, flowing style.

President

*Students for Life of America*