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**In Case You Missed It: Senate Bill Delivers Tax Relief for Nevadans**

[**Senate bill delivers tax relief for Nevadans**](http://www.rgj.com/story/opinion/voices/2017/11/21/senate-bill-delivers-tax-relief-nevadans-heller/887331001/)
*Sen. Dean Heller*

The Senate’s tax relief bill is good for Nevada’s middle-class families. Here’s why.

First, the Senate’s version of the Tax Cuts and Jobs Act includes a measure that I proposed that increases the child tax credit to $2,000. The current child tax credit is $1,000, and I successfully fought to double the child tax credit from current law and extend the qualifying age to include children under 18 years old so that more Nevada families can claim the credit.

Whether it’s the single mother from Gardnerville who doesn’t receive child support and works full-time, or Andrew in Las Vegas who worries about how he’ll be able to afford day care for his daughters next year, I continue to hear that families in my state are struggling to cover their expenses.

In Nevada, median household income is $7,000 lower today than it was 10 years ago and Nevadans are more likely to be living paycheck to paycheck than families living in nearly every other state. At the same time, child care expenses have skyrocketed, averaging nearly $10,000 a year for an infant in Nevada. According to the Children’s Cabinet, a single mom living in Clark County would have to spend more than half of her income to send her infant and preschooler to a licensed day care center. This is why an enhanced child tax credit is so important to helping families begin to confront the rising costs of raising their children, which is now more than $230,000, and why I worked closely with Ivana Trump to make it happen.

Think about this: Doubling the child tax credit could mean enough money for a family of four to cover more than three months’ worth of groceries or purchase more than 9,000 diapers. The benefits of expanding the tax credit, however, extend beyond freeing up money for families to spend on day-to-day costs; it also allows them to better plan for their futures. Take Sarah, a single mom living in Nevada, as an example. She told us she used her child tax credit to help her and her four children move out of a family shelter and pay rent for a year in advance.

Doubling the child tax credit would benefit Nevada families by allowing them to keep significantly more of their hard-earned money, and that is why I will continue to fight for it as the tax reform debate continues.

In addition to an enhanced child tax credit, the Senate’s Tax Cuts and Jobs Act is good for Nevadans because it would boost middle-class income by nearly $2,500 and add more than 8,300 jobs in Nevada. The bill includes my provision to make it easier for startups and businesses to give employees an ownership stake in their company’s success, and it preserves the medical expense deduction, the mortgage interest deduction and the treatment of student loan interest or tuition forgiveness. By including my Volunteer Income Tax Assistance Act, the Senate bill also helps low-income taxpayers keep more of their money by supporting free tax preparation sites.

Finally, increasing the deduction of expenses for teachers in Nevada by 100 percent is another reason why the Senate’s Tax Cuts and Jobs Act would benefit Nevadans. During a recent telephone town hall meeting, a teacher from Las Vegas spoke about how she’s worried about stagnant wages and I understand her frustration. That’s why I welcome this provision in our bill because it will allow her to keep more of her paycheck.

As the son of an auto mechanic and school cook, I grew up watching my parents work hard to provide me and my brothers and sisters a good life. They told us that if we work hard and play by the rules, then we too can achieve the American dream. The problem is that too many people now think that isn’t true. While we still have a long way to go, the Senate’s Tax Cuts and Jobs Act is a positive step toward restoring Nevadans’ faith in the American dream by providing tax cuts for middle-class families and jump-starting job creation, higher wages, and economic growth.

*Dean Heller is a U.S. senator representing the state of Nevada.*

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