Virginia’s budget must reflect Virginia’s priorities.

What we value as a society is clearly seen in how we allocate resources. Budgets are moral documents. Families are struggling both to recover from the impacts of the COVID-19 pandemic and with longstanding inequities in housing, childcare, and the criminal justice system. Virginia currently has a surplus, which means our government has resources to respond to these needs. VICPP believes that the budget should support families in ways that allow them to:

- access affordable homes,
- take care of their children, and
- improve conditions for those who are incarcerated.

VICPP supports budget amendments that:

- **Focus on housing access.**
  - Fund a state-wide Housing Needs Assessment, as recommended by JLARC in a 2021 report. (114 #2h & 114 #2s)
  - Support a pilot program increasing affordability for families in mobile home parks. (114 #1s)
  - Use surplus revenue to build more affordable housing through the Virginia Housing Trust Fund. (485 #1s)

- **Set children up for success.**
  - Support early childhood education by increasing funding to mixed-delivery childcare programs. (305 #1s)
  - Improve the staffing ratio for English Language Learners in Virginia public schools (137 #13s)

- **Improve conditions for people incarcerated in Virginia’s prisons.**
  - Fund staff to reduce the use of solitary confinement in Virginia prisons. (404 #1s)
  - Allow people who are incarcerated to have free phone calls. (404 #2s)
  - Increase oversight in the Department of Corrections by creating an Ombudsman office. (392 #1s)

**VICPP supports only tax cuts targeted to families with low incomes.** Virginia is considering an array of tax cuts. VICPP opposes tax cuts that would benefit companies or individuals that are financially prospering. By limiting those big-ticket tax cuts, there are more resources to support societal needs, and to target tax cuts on lower-income Virginians. VICPP believes that any tax cuts should benefit those who have been left behind in our economy, not those who have gotten ahead. Consequently, VICPP urges legislators to:

- Make Virginia’s Earned Income Tax Credit (EITC) fully refundable. This is one of the most targeted tax policies available to legislators, which is why the Governor and General Assembly in 2022 made the EITC partially refundable.

- Oppose tax cuts that are focused on the highest income level, and maintain the current tax rate for top earners.

- Oppose the proposed reduction in the corporate income tax rate.

“Budgets are moral documents.” (Brittany Packnett Cunningham, sometimes attributed to the late MLK)