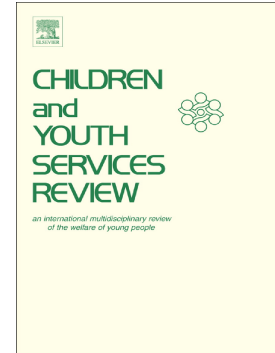


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The Impact of the Low-Income Housing Tax Credit on Children's Health and Wellbeing in Georgia

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### Abstract

Housing instability is a risk factor for child abuse and neglect (CAN). Thus, policies that increase availability of affordable housing may reduce CAN rates. The Low Income Housing Tax Credit (LIHTC) program is the largest affordable housing policy initiative in the country. This study used fixed-effects models to estimate the relationship between LIHTC units and county-level CAN reports in Georgia from 2005 to 2015, controlling for county demographic characteristics. One-way fixed-effects models (including only county fixed-effects) demonstrated significant negative associations between number of LIHTC units and substantiated cases of CAN and total reports of sexual abuse. In two-way fixed-effects models (including county and year fixed-effects), LIHTC units were not associated with any of the outcomes. The findings are subject to limitations, including voluntary provision of CAN data,

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