FRAC
Food Research & Action Center

STATE REVENUE ALLIANCE

Playbook
Supporting State Economic Stability and Strength After OBBBA/H.R. 1 SNAP Cuts

JANUARY 2026

Playbook

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For research citation:
Plata-Nino, G., Wallin, A., Huskey, J., & Lanier, L. (2025). *Supporting state economic stability and strength after OBBBA/H.R. 1 SNAP cuts*. https://frac.org/wp-content/uploads/State-Economic-Stability-After-HR-1-SNAP-Cuts.pdf

About FRAC

The Food Research & Action Center (FRAC) improves the nutrition, health, and well-being of people struggling against poverty-related hunger in the United States through advocacy, partnerships, and by advancing bold and equitable policy solutions. For more information about FRAC, or to sign up for FRAC's e-newsletters, go to www.frac.org.

About SRA

State Revenue Alliance gives on-the-ground advocates the strategic resources they need to build intersectional, people-powered campaigns that transform revenue policy — ensuring our states fully fund communities and that corporations and the ultra-rich pay what they owe. Our support helps coalitions build unified campaigns through year-round policy advocacy, organizing, and public education efforts.

FRAC Food Research & Action Center

STATE REVENUE ALLIANCE

Playbook

Supporting State Economic Stability and Strength After OBBBA/H.R. 1 SNAP Cuts

The budget reconciliation law (OBBBA/H.R. 1) enacts the most significant cuts to the Supplemental Nutrition Assistance Program (SNAP) in history. These cuts were made to pay for trillions of dollars in tax cuts for the ultra-rich[1] and corporations.[2] On paper, it is a federal law. In practice, its burdens will fall squarely on the shoulders of children, families, and state and local governments.

Cutting food assistance will take food off the table of families in every state. Additionally, SNAP is not just a food program — it is also a stabilizer of households, a lifeline for local economies, a critical support for healthy childhood development, and a buffer against rising public service costs. When families lose food assistance, the ripple effects land at the local level. Conversely, when families have access to SNAP, communities save money, strengthen local economies, and reduce long-term costs.

Economic strength and stability: SNAP translates directly into local spending power. Every federal $1 invested in SNAP generates up to $1.80 in economic activity, stabilizing small businesses, grocers, and farmers' markets.[3] Cuts of $186 billion over the next decade mean billions drained from local economies.

Recent history shows the impact. When pandemic-era SNAP emergency allotments ended, states saw massive monthly losses in SNAP benefits: for example, $67 million in Alabama,[4] $520 million in California,[5] $282 million in Florida,[6] and $276 million in Texas.[7] Those dollars had supported grocery stores, bodegas, and farmers' markets. Without SNAP, those revenues disappeared, leaving businesses, workers, and city and tax bases weaker. SNAP is not just anti-hunger policy — it is pro-growth economic policy.

Childhood development: It is clear that if states do not intervene to shore up food assistance programs that children all across the country could be harmed. Research has also found[8] that amongst children in households that receive SNAP, test scores fall,[9] and school disciplinary actions and hospital admissions rise as SNAP benefits expire throughout the month. Other research has found that food-insecure children are more likely to be developmentally at risk[10] and more likely to suffer from poor educational outcomes.[11] On the converse side, SNAP benefits can help support improved reading and math skills.[12] State lawmakers have an important opportunity and moral responsibility to step in to avert long-lasting harm to child well-being and to better set children up for a lifetime of success.

SNAP is a stabilizer of households, a lifeline for local economies, a critical support for healthy childhood development, and a buffer against rising public service costs.

How do these cuts directly affect your state?

Housing security: Food insecurity[13] is one of the strongest predictors of housing instability and homelessness. SNAP allows families to stretch limited budgets, covering rent and utilities while putting food on the table. Without SNAP, more households fall behind on bills, and states face mounting costs for shelters, housing services, and public space management. By preventing hunger, SNAP can help prevent homelessness and save local governments money.

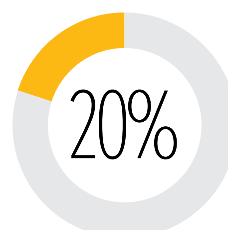
Shifts cost to states: H.R. 1 shifts unprecedented costs, and for the first time in history, benefit costs, onto states and counties by increasing SNAP administration costs. That shift will reduce state aid to cities just as service demands grow. SNAP's federal investment has long shielded local governments from these burdens. Preserving it prevents deeper local fiscal crises.

Community institutions: SNAP reduces reliance on food pantries, faith groups, and nonprofits that cannot meet the scale of federal disinvestment. When SNAP functions as intended, along with these partners, it creates a stronger support for families.

How do these cuts directly affect your state?

The Health Dividend

SNAP is also one of the most effective tools for lowering preventable health care costs.[14] Food insecurity increases physician visits, ER admissions, hospitalizations, and prescription costs — adding an estimated $53 billion annually.[15] Families facing food insecurity spend 20 percent[16] more on health care each year than food-secure households, a difference of $2,456 annually.[17]



Families facing food insecurity spend **20 PERCENT MORE** on health care each year.

SNAP reduces those costs by improving access to nutritious food and enabling better management of chronic conditions. Research has shown that SNAP enrollment is associated with significantly lower health care utilization, including fewer inpatient hospitalizations, fewer emergency department visits, and fewer long-term care admissions, as well as $2,360 less in Medicaid spending per person annually.[18] For local governments facing ballooning health and Medicaid costs, SNAP is prevention at scale.

OBBBA Cuts to SNAP

1 Shifting Costs to States and Localities

Beginning in fiscal year (FY) 2027, the federal government will reduce its share of SNAP administrative costs from 50 percent to 25 percent. States, and in some places counties that directly administer SNAP, will shoulder the remaining 75 percent. This shift will strain already tight budgets, cause administrative delays, and likely lead to staffing cuts.

- In states like **California, Minnesota, Ohio, Virginia, Wisconsin,** and **Colorado**, counties already contribute directly to SNAP administration and will face even larger shortfalls.
- In **New York, New Jersey,** and **North Carolina**, counties are responsible for the entire non-federal share, meaning these local governments will be forced to raise revenue or reduce services.

2 States Required to Pay for SNAP Benefits

SNAP has one of the most rigorous quality control mechanisms.[19] Payment error rates measure how accurately states determine eligibility and benefit amounts, including both overpayments and underpayments.[20] U.S. Department of Agriculture (USDA) validates state reviews to produce official error rates. States with rates above 6 percent, or that fail to review 98 percent of cases, must file a Corrective Action Plan and repay overpayments while reimbursing households for underpayments.[21] Errors[22] are administrative mistakes — not fraud. Fraud, which involves intentional deception, is extremely rare in SNAP.[23]

For the first time in SNAP's history, beginning in FY 2028, states will be required to pay a portion of food benefits themselves — not just administrative costs. Payments will be tied to a state's error rate, which fluctuates due to complex federal rules and paperwork challenges.

- Most states hover near or above the 6 percent threshold, which could trigger mandatory contributions.
- This will create volatile budget impacts, forcing states to cut elsewhere — often by reducing aid to cities and counties.

3 Expanded Time Limits and Work Requirements

Effective immediately, OBBBA expands SNAP's strict time limits far beyond historic precedent.

- Adults up to age 65, parents and caregivers of children 14 and older, veterans, homeless individuals, and former foster youth will now be subject to work requirements of at least 20 hours per week.
- Research shows[24] these policies do not increase employment but instead cause eligible people to lose benefits due to paperwork, child care shortages, or unstable work schedules.

States will face growing hardship among working-age adults and caregivers. Rural towns and small cities, already struggling with declining child care access and high underemployment, will be especially affected.

WHAT ARE THE RESULTS OF OBBBA CUTS TO SNAP?

If counties and states cannot cover the loss of federal administrative funding, cities will face higher demand for local human services as residents encounter delays, errors, and denials in SNAP processing.

For the first time ever, states must pay portions of SNAP benefits, creating volatile, unpredictable budget impacts.

States will need to either raise new revenue during a period of economic uncertainty or cut other programs, including local aid, to close the gap.

Expanded time limits will cut off veterans, caregivers, older adults, and workers with unstable hours, not increase employment.

4 Loss of Food Security for Non-Citizens

The law sharply restricts noncitizen eligibility, barring long-eligible groups such as refugees, asylees, trafficking survivors, and others. This represents a dramatic reversal of long-standing bipartisan policy.

States with these large, vulnerable non-citizen populations will see families cut off from SNAP overnight, increasing demand on local food pantries, shelters, and state and city services.

5 Shrinking Value of SNAP Benefits

Created by the USDA in 1975, the Thrifty Food Plan (TFP) estimates the lowest-cost diet that meets nutritional needs and serves as the basis for SNAP benefits. It reflects dietary guidelines, food consumption patterns, and food prices (most recently updated using 2016 data). The 2018 Farm Bill required USDA to modernize the TFP, leading to a 2021 update that better aligned with current costs and nutritional standards. OBBBA changes this process by mandating that future updates be "cost-neutral," preventing adjustments that would raise benefit levels — even if food prices or dietary needs change. By requiring cost neutrality, SNAP benefits will no longer keep pace with food inflation.[25]

For states, this means:

- less federal food spending circulating in the local economy;
- more households falling short at the grocery store and turning to emergency food systems; and
- increased strain on already overburdened nonprofits.

6 Utility and Internet Exclusions

The law removes key utility cost deductions in benefit calculations:

- Families receiving Low Income Home Energy Assistance Program (LIHEAP) assistance no longer automatically qualify for higher deductions, unless they include an older adult or person with a disability.
- Internet expenses can no longer be counted at all, despite their importance for job searches, education, and stability.

These changes will reduce benefit levels for many households, further eroding consumer spending power in local economies.

7 Defunding of SNAP-Ed

Starting October 1, 2025 (FY 2026), the law eliminates SNAP-Ed funding, which supports nutrition education, healthy food access initiatives, and community partnerships such as gardens and cooking classes.

For municipalities, this means:

- loss of federal dollars for local public health and food access programs;
- reduced ability to address diet-related chronic disease through prevention; and
- greater reliance on local funding or philanthropy to fill the gap.

Impacts of H.R. 1 on Americans — COMPARISON:

Tanner, a veteran, loses SNAP because his hours don't reach 20 per week. He earns $800 a month and spends $750 on rent. Without SNAP, he has nothing left for food.

(versus)

Whitestone, a billionaire-led private-equity firm, gains $50 million in tax savings from the Trump law's expanded interest deductions.

Abraham is a refugee. He risked his life as an interpreter for U.S. soldiers in Iraq. His part-time income and SNAP help him feed his three young children and pay rent as the family adjusts to life in America. Under H.R. 1, his family will lose both SNAP and health care, forcing him to choose between groceries, rent, and medicine for his kids.

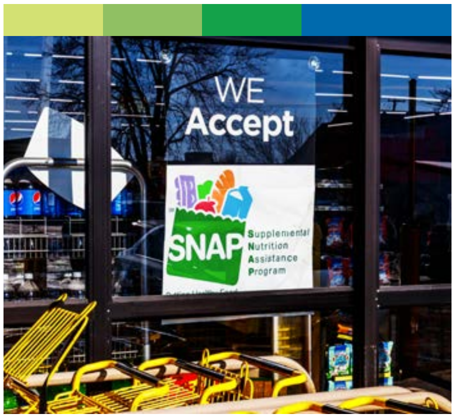
(versus)

J. Moneybags lives off a $32 million stock portfolio that pays $400,000 a year in dividends. Thanks to the Trump tax law, he qualifies for a $4,400 child tax credit. Meanwhile, the gardener and cleaning staff who work for him do not qualify for the full credit because they earn too little.

The Bottom Line

OBBBA/H.R. 1 is not just a federal budget measure — it is a cost shift onto states and cities. By cutting SNAP in order to give tax cuts to the ultrawealthy, the law undermines economic stability, fuels homelessness, strains public safety, and drives up health care costs. SNAP is a cost-saving, economy-stabilizing investment. States must do everything possible to protect access and identify new revenue streams. Even if states or counties are required to share benefit costs, they still gain by receiving millions in federal funds that directly support households and strengthen local economies. With Medicaid also facing deep cuts, ensuring residents have access to food is more critical than ever because the worst health outcome is hunger.

City and state leaders cannot afford to see it dismantled. Preserving and strengthening SNAP means preserving the local economy, protecting residents' health, and safeguarding public safety.



SNAP is a cost-saving, economy-stabilizing investment. States must do everything possible to protect access and identify new revenue streams.

Tax Impacts of OBBBA/H.R. 1

These harmful cuts to SNAP and other vital programs are a direct result of Congress prioritizing tax cuts for ultrawealthy residents and corporations. This bill:

- Gives the extreme majority of tax breaks to ultra-wealthy residents:
  - The richest 5 percent of Americans will receive 45 percent of the net tax cuts next year.[26]
  - The average family earning less than $50,000 will get about $250 in tax cuts in 2027, less than $1 a day, while the average tax filer earning $1 million or more a year will receive over $100,000 in tax breaks.[27]
- Extends major tax cuts for corporations:
  - Corporations will continue to pay a lower effective tax rate than a worker who makes $45,000 a year.[28]
- These tax provisions will cost the U.S. about $4.5 trillion.[29]

Tax Justice in the States — A Proactive Opportunity

For too long, state tax codes have favored the wealthy and well-connected, prioritizing tax breaks for the ultra-rich and corporations at the expense of funding the programs that whole communities rely on. From food assistance to public schools, health care, housing, transportation, and child care, the tax code is our most powerful tool to fund the programs and services that ensure residents in each of our states can thrive. But generations of state tax cuts have often led to anemic and unstable budgets that consistently jeopardize or fail to keep pace with the funding needs of priority programs, and in doing so, put the health and well-being of children and communities across the country at risk.

Most state and local tax systems are regressive — meaning low-income earners pay a larger percentage of their income in taxes than high-income earners — and have negative racial and economic impacts.[30] Furthermore, by consistently giving tax breaks to the ultra-wealthy, low and middle-income families have been left paying a disproportionate share of their income in state taxes. In fact, in 41 states, the top 1 percent of earners pay a lower tax rate than any other income group.[31] And in 34 states, the lowest 20 percent of earners pay taxes at a higher rate than any other income group. In this way, our tax codes are actively reinforcing economic and racial disparities.[32] Wealth, which is predominantly held by White families,[33] remains taxed at a lower rate while families with low and middle incomes, who are disproportionately families of color, are asked to pay more.[34] By having the ultra-wealthy and corporations pay what they owe in taxes, we can improve equity and opportunity and better fund the programs that ensure all residents can thrive.

REGRESSIVE TAX SYSTEMS IN THE UNITED STATES

In **41 STATES,** the **TOP 1 PERCENT** of earners pay a **LOWER** tax rate than any other income group.

In **34 STATES,** the **LOWEST 20 PERCENT** of earners pay taxes at a **HIGHER** rate than any other income group.

Equitable Tax Policy Is Possible (and Popular)

For years, demanding that wealthy residents and corporations pay what they owe in taxes has been a popular issue with voters, and that is increasingly true in the wake of the passage of the federal tax bill OBBBA/H.R. 1.[35] Residents across this country,[36] regardless of the political makeup[37] of their district, believe that corporations[38] and wealthy residents are not paying their fair share in taxes and that their communities would be better served by increased investment in public education, transportation, and other vital services.

SOLUTIONS?

Communities would be better served by increased investment in public education, transportation, and other vital services.

Examples of State Revenue Campaigns and Victories

Washington — Capital gains tax (2021): In 2021, Washington state passed a capital gains tax, imposing a 7 percent tax on long-term capital gains exceeding $250,000 annually. The tax applies to the sale of stocks, bonds, and other high-end assets but exempts real estate and retirement accounts. The tax applies to roughly 0.2 percent of the state's population (8,200 households), focusing on high-income individuals, while exempting sales of primary homes, farms, and retirement accounts.

Washington state passed a capital gains tax, imposing a **7 PERCENT TAX** on long-term capital gains exceeding $250,000 annually.

It has been wildly successful, generating hundreds of millions in revenue for child care and early learning.[39] In its first year of collection (fiscal year 2023), the new capital gains tax raised $847.5 million. In fiscal year 2023–2025, dedicated spending on child care and early learning increased from $28 million in the previous fiscal year to $386 million.[40] Additionally, revenue over $500 million per year is dedicated to school construction, having led to 171 school construction projects — 75 percent of which have happened outside of King County (Washington's densest urban area).

Polling consistently shows that a vast majority of voters want the rich to pay more in taxes. Washington voters rejected a repeal initiative in 2024 by a 64 percent margin. This indicates broad public approval for the tax's role in funding vital services and reducing reliance on regressive tax systems.

Massachusetts — Millionaires Tax (2022): In 2022, Massachusetts voters passed the Fair Share Amendment, or Question 1, on the ballot. Question 1 created a 4 percent tax on the portion of a person's annual income above $1 million and constitutionally requires that the funds be spent only on transportation and public education.

Massachusetts voters passed the Fair Share Amendment, creating a **4 PERCENT TAX** on the portion of a person's annual income above $1 million.

Since 2023, Fair Share has funded $3.5 billion in new public education spending, including universal free breakfast and lunch, tuition-free community college, increased state education aid to every school district in the state, increased scholarships for public college students, and expanded child care funding for the youngest children. It's also funded $2.4 billion in new transportation spending, including free and expanded bus service at every one of the state's regional transit authorities, nearly a billion dollars in Massachusetts Bay Transportation Authority (MBTA) infrastructure improvements, and road and bridge repairs in all 351 cities and towns in the state.

Despite claims from opponents that this tax might cause wealthy residents to leave the state, data in fact shows that the wealthy are staying[41] and paying, and that their wealth is continuing to increase.[42]

New Mexico — Revenue Initiatives to Support Investments in Children and Families (2019–current, 2022): In 2017, New Mexico advocacy partners kicked off a comprehensive campaign to center children and families in state-level tax, education, and health policies. Central to this work was an embedded legislative and ballot campaign to ensure funding for early childhood programs and services. From 2019 to the current day, New Mexico advocates, voters, and lawmakers have increased a number of revenue streams including taxing the highest earners, increasing capital gains taxes from wealthy residents, increasing taxes collected from multistate and multinational corporations, increasing royalty rates on oil and gas companies, and a successful 2022 ballot amendment to guarantee and significantly increase funding for early childhood and K–12 education programs.[43]

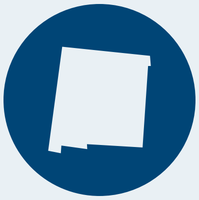
Together, these revenue increases have enabled a comprehensive suite of child- and family-focused advancements, including tax justice policies[44] like the more than doubling the state Earned Income Tax Credit (EITC) and expanding it to immigrant families and the creation of one of the country's first state child tax credit (also immigrant inclusive) that, together with tax revenue increases on high earners, ensured New Mexico saw more progress on tax equity than any other state over the last few years.[45] Increased revenues also helped support the passage of other economic security programs and services for families with kids including: the passage of paid sick leave, major increases in K–12 education funding (with specific focus on Native American children, children from households with low incomes, and immigrant children); Medicaid expansions; major initiatives for increasing funding for college affordability; universal school meals; and free, universal child care.[46]

Revenue increases in New Mexico and the family-focused public policies and program expansions they helped fund have decreased poverty in New Mexico by more than a third.[47]

New Jersey — Corporate Transit Fee (2024): As part of the 2024 state budget, New Jersey introduced a 2.5 percent Corporate Transit Fee on corporate profits over $10 million, which is dedicated to funding New Jersey Transit. The tax is slated to sunset after 2028 and expected to raise nearly a $1 billion a year for transportation infrastructure. Roughly 600 companies, 81 percent of them headquartered out-of-state, such as Amazon and Wal-Mart, will pay the fee.

The Corporate Transit Fee will allow New Jersey to continue to make investments in education, making retirement attainable for state employees and to prepare to maintain programs and services when there are economic downturns.

Opponents of the Corporate Transit Fee said it would cause companies to relocate rather than pay the new tax. Studies have shown[48] that under the Corporate Business Surcharge (a similar tax that ended in 2023) the same companies thrived in New Jersey and reined in historic profits.



New Mexico **EMBEDDED LEGISLATION** to ensure funding for early childhood programs and services.

New Jersey introduced a **2.5 PERCENT CORPORATE TRANSIT FEE** on corporate profits over $10 million, which is dedicated to funding New Jersey Transit.

EXAMPLE OF 2025 STATE LEGISLATIVE VICTORIES

For a number of years, state-based tax justice advocates and their national network partners have been building power, improving narratives, organizing their communities, and ensuring more equitable and robust revenue policy at the state level to support the programs that matter most to kids and families. Evidence of this progress can be seen in a number of measures, including in the passage of significant state-level revenue wins this year alone:

- **Maryland** policymakers increased taxes on high-income earners and on capital gains for the wealthy.
- **Washington** increased taxes on capital gains for high-income earners.
- **Illinois** increased taxes on multinational corporations.
- **New Mexico** increased royalty rates on the oil and gas industry.
- **Maine, Montana, New Jersey, Rhode Island,** and **Washington** increased taxes on high-value property sales, estate transfers, or second homes.

Recommendations and Resources to Raise Revenue

Regardless of the state you live in,[49] there are opportunities to strengthen equity in the tax code and secure more sustainable funding for the vital programs that help all families thrive.[50] Though the federal government has made cuts to food assistance and other safety net programs, states are in a position to help ensure that their residents have the resources they need. From increasing progressivity in income taxes, increasing taxes on major and multinational corporations, passing taxes that target wealth and high-value property, or passing targeted tax credits like Child Tax Credits and Earned Income Tax Credits, there are a multitude of opportunities to build towards progressivity and ensure adequate, sustainable, equitable funding for the food and economic assistance policies and programs that kids, families, and communities depend on.

In nearly all states, there are existing, strong revenue-focused coalitions and campaigns of allied partners advocating together to secure funding and build an aspirational vision for what state resourcing can look like.

What are some resources that can secure funding for your state?

Key Resources on State Revenue

STATE REVENUE ALLIANCE (SRA)

- **Communications —** [Messages That Win on Revenue][51]
- **Communications —** [Messaging Strategy: State Response to the Federal Tax Bill][52]
- **Polling/modeling —** [State Revenue Alliance District Look-up Tool]:[53] state, congressional, and state legislative district-specific modeling of questions on support of wealth corporations paying more, high-earners' taxes, and funding programs like Child Tax Credits
- **Policy examples —** [2025 Legislative Session Overview]:[54] During the 2025 Legislative Session, the State Revenue Alliance worked in partnership with grassroots organizations, policy and advocacy partners, labor groups, and state lawmakers as they introduced 105 tax justice bills across the country. This document shares highlights and movement of bills in 27 states, grouped by the type of legislation.
- **General information —** [State Revenue Alliance List of Supports]:[55] a short summary of the various areas where SRA can provide capacity and strategic support to state partner

INSTITUTE ON TAXATION AND ECONOMIC POLICY (ITEP)

- **Research/data —** [Who Pays?]:[56] assesses the progressivity and regressivity of state tax systems and is a tool to better understand how state tax policy affects taxpayers at all income levels
- **Policy guidance —** [Guide to State and Local Taxes][57]

CENTER ON BUDGET AND POLICY PRIORITIES (CBPP)

- **Policy guidance —** [State and Local Revenue Raising Options]:[58] an extensive body of resources across numerous different revenue areas

Looking for connections to existing state revenue campaigns and other allied organizations in your state? Interested in learning more about the priority revenue bills that may already be moving? The State Revenue Alliance (SRA) can help make introductions to state-based tax partners.

Please email info@staterevenuealliance.org to get connected.

What revenue-generating options will work in your state?

Endnotes

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