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**ORAL PROPONENT testimony in favor of SB 498, Establishing a tax credit for contributions to eligible charitable organizations operating pregnancy centers or residential maternity facilities and establishing a child tax credit, increasing the tax credit amount for adoption expenses and making the credit refundable and providing a sales tax exemption for pregnancy resource centers and residential maternity facilities.**

TO: Madam Chair Senator Tyson and members of the Assessment and Taxation Committee

FROM: Lucrecia Nold, Public Policy Specialist, Kansas Catholic Conference

DATE: March 5, 2024

Madam Chair Tyson and committee members,

My name is Lucrecia Nold, and I serve as the Policy Specialist for the Kansas Catholic Conference, representing the Catholic Bishops of Kansas. Thank you for the opportunity to provide testimony as a PROPONENT to bill SB 498.

In the Catechism of the Catholic Church, paragraph 2207 states, *“The family is the original cell of social life.”* The paragraph continues with *“It is the natural society in which husband and wife are called to give themselves in love and in the gift of life. Authority, stability, and a life of relationships within the family constitute the foundations for freedom, security, and fraternity within society. The family is the community in which, from childhood, one can learn moral values, begin to honor God, and make good use of freedom. Family life is an initiation into life in society.*

We, as a society, have a responsibility to help uphold the dignity and value of the family. As the family is the *“original cell of social life”*. Thus, providing legislation which can help support family life is of most critical importance. Especially if we want to see the future of our society grow and thrive for generations to come.

Each item in this life affirming and family strengthening legislation, does just that.

In Kansas there are around fifty pregnancy resource centers (PRCs) and maternity homes. All fifty of these establishments provide resources and support to women and families in need. These resources may include educational classes, material assistance such as diapers, wipes, and formula, financial and budgeting classes, counseling and more. Every service is free of charge to every client who walks through their doors. PRC's and maternity homes serve a diverse population--single mothers, married couples, and single fathers. Assistance is provided to anyone in need. Creating a donor tax credit and eliminating the expense of sales taxes will help these organizations stay in the business of aiding Kansas families experiencing unplanned pregnancies and births.

**What greater investment can Kansas make than that of children?** A child tax credit will help women and couples cover some of the financial obligations that come with having children. This modest amount of financial relief can help encourage parents to continue

growing their family and fulfill the seemingly endless number of obligations connected to the raising of a child.

Lastly, this bill would increase the tax credit amount for adoption expenses. We know there are many couples within Kansas who are open and willing to adopt. The Kansas Department of Children and Families (DCF) reports at least 500 children are currently waiting to be adopted.<sup>1</sup> This is in addition to untold and unknown numbers of children in other circumstances, including those not yet born. A significant hurdle many families hit when exploring adoption is the expense. The cost for adoption can range from \$15-\$35K or more for private adoptions. Increasing the tax credit for adoption expenses would help alleviate some of the financial burden families experience when choosing adoption.

Madam chair and committee members, I hope you can recognize the fruitfulness this bill will provide to many Kansas families. Allowing them to strengthen and grow. Helping to create Kansas an inviting and thriving place for families today and for generations to come.

The Kansas Catholic Conference stands in support of SB 498. We humbly ask for your full support. If there are any questions, please reach out to me. My contact information is listed below.

Sincerely,

A handwritten signature in blue ink, appearing to read "Lucrecia Nold".

Lucrecia Nold  
Public Policy Specialist  
Kansas Catholic Conference  
[lucrecia@kansascatholic.org](mailto:lucrecia@kansascatholic.org)

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<sup>1</sup> <https://www.adoptskids.org/for-families/about-adoption/>