

March 5, 2024

To: Senate Tax Committee SB 498

Dear Distinguished Committee Members,

My name is Carrie Holliday. I am a farm wife, mom of five, nurse manager, and active member of my rural community. I am also a woman who has been blessed to add to my family through the miracle of adoption. In 2019, our family felt called to pursue adoption just a few months before our daughter's birth mom would find out she was pregnant. This was not her first pregnancy. But it would be the first pregnancy where she would choose to ensure that her child would be placed in a loving and stable family of her choosing. She knew she was not in a position to provide that for this precious baby . . . not just because she was living the life of a homeless, drug addicted woman in an abusive relationship - - but also because she had given birth to three other children, all of whom became wards of the state through the foster system.

Because we were called to adoption later in our marriage and family, we had not financially prepared for this. We pursued a domestic, private adoption through a ministry to ensure that costs would be lower. When our daughter Maddie was born, the joy we experienced in becoming her chosen family is hard to explain. Having previously lost our only daughter to SIDS, the restoration and healing this adopted daughter brought to our family is impossible to describe.

In a similar manner, it is difficult to describe the financial stress and hardship we suffered during this process. A month after our daughter was born, we received notification that this would not be an affordable adoption but rather an unbelievably expensive, contested adoption. It would cost very little for our daughter's drug addicted and criminal birth father to receive a court appointed attorney. But it would cost our working, farm family over \$70,000. It cost us half a year of our combined wages to fight for our child. We had to drain our savings and a medical account designated for our special needs child. We had to experience a loss of assets in order to pay legal bills. Even then, it is only by the generous help of financially blessed family and friends who were willing to invest in the life and safety of our child - that I write to you today as an adoptive mom.

The current tax credit helped us recover and was specifically used to help replenish the special needs medical account that will help support our disabled child rather than use the resources of the State of Kansas.

For years before we adopted, I felt like it would be wrong for us to take a child away from a couple who is unable to have their own. I would tell my husband that if we were going to adopt, we should adopt out of the foster system. He remained adamant that the burden of an abused, traumatized child who had been subjected to such a broken system would be too great to add to our own family with significant special needs.

But what I realized through the miracle of adoption was that we did indeed adopt a foster child - - we were just able to adopt her before she became one. There is no doubt that is the fate our daughter would have experienced. In that case, the state becomes fully responsible for all of her needs which would have been significant had she stayed in the harmful environment of her origin.

But in the case of adoption, the investment made in a family's tax credit - - allows that family to bear the cost of their beloved child while living the joyful family life that adoption provides. Additionally,

our daughter gets to stay connected to her birth mother and family of origin while resting the safe haven of the family they chose for her.

The birth family wins. The baby wins. The adoptive family wins. And the great State of Kansas wins. Please consider expanding the Adoption Tax credit for hardworking Kansas families who want to grow their families through the miracle of adoption. I promise it would be an investment in the greatest blessings of generational prosperity for the citizens you serve. Thank you for your consideration.

Respectfully ,

Carrie Holliday

Wife to Chris Holliday of Soldier

Mother to Jackson, Gage, Grayson, Samuel, and Maddie (adopted into our family forever in 2020)

Carrie Holliday

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