



Proponent Testimony on Senate Bill 498

Senate Assessment and Taxation Committee | March 5, 2024

Chairwoman Tyson and Members of the Committee,

I am Jeanne Gawdun, Director of Government Relations with Kansasans for Life. Thank you for the opportunity to testify in support of Senate Bill 498.

KFL's statewide membership strongly supports life-affirming tax policies that will strengthen families and help non-profit organizations assisting pregnant women in need. The provisions in Senate Bill 498 include:

Tax credits for individuals and businesses that donate to pregnancy resource centers (PRCs) and maternity homes and the removal of the PRCs sales tax burden.

There are over 50 PRCs and maternity homes in Kansas, spread geographically throughout the state, and they offer a wide variety of social services to women and their families, both during and after pregnancy at no cost.

Some of the services provided include information on pregnancy, parenting and adoption, assistance with housing, transportation and utilities, maternity clothing, diapers, formula and baby clothes. Some PRCs offer medical services such as ultrasound, prenatal care, and perinatal hospice under the direction of licensed medical professionals. Maternity homes offer a safe place for homeless pregnant women to live.

PRCs and maternity homes operate largely on private donations, and tax credits would help encourage more individuals and businesses to financially support these organizations and the great work they do.

In Missouri, which has had separate tax credits for PRCs and maternity homes for many years, the Department of Social Services estimated that for fiscal year 2022, the combined indirect fiscal benefits to the state amounted to \$20,473,900 while the combined direct cost to the state was \$8,026,961.¹

¹ https://oa.mo.gov/sites/default/files/Tax_Credit_Analysis_Forms_-_January_2023_Submission.pdf (pp. 123-126)

Tax credits to help Kansans who want to adopt children.

For adoptive parents, birth parents and children waiting to be loved, the journey can be long and difficult. There are many barriers in the process and so many of them go beyond laws and legislation. In its truest form, adoption is an issue of the heart. KFL has long worked to promote adoption as a life-affirming alternative to abortion.

While the sheer cost of an adoption is not the only barrier for the successful connection of families, it is certainly a major factor. According to US News & World Report, an adoption through a private agency can cost anywhere from \$30,000 to \$60,000 while an independent adoption can cost \$25,000 to \$45,000.² For many, this is simply unaffordable.

A state child tax credit that includes preborn children and will provide needed financial relief for families.

The work, care, and costs associated with motherhood begin long before a child is born – from stocking up on diapers and setting up a new crib, to taking time off work for a child’s prenatal care. Allowing parents to claim an additional tax credit for the year their child was preborn would give families an opportunity for a better start.

Parents of stillborn children also have financial burdens, including medical bills and unexpected funeral expenses. Allowing grieving parents to receive a state certificate of birth resulting in stillbirth recognizing the loss of their child, along with the child tax credit would provide them with meaningful and timely support.

Thank you for your consideration. I respectfully ask that the committee pass SB 498 out favorably.

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² Beth Braverman, *The Cost of Adoption – and Strategies to Pay for It* (US News & World Report (8/11/2022))