



Written PROPONENT testimony for SB 147, AN ACT concerning income taxation; relating to credits; increasing the tax credit amount for adoption expenses and making the credit refundable; amending K.S.A. 79-32,202a and repealing the existing section.

To: Madam Chair Tyson and Committee Members

From: Lucrecia Nold, Policy Specialist, Kansas Catholic Conference

Date: March 1, 2023

Madam Chair and members of the committee,

Thank you for allowing me the opportunity to provide support for SB 147, regarding increasing the income tax credit amount for adoption expenses and making the credit refundable.

Sacred Scripture, Catholic Tradition and the human experience teaches us that married men and women adopting children is a beautiful act of love. A recent essay published by the United States Conference of Catholic Bishops beautifully unpacks the beauty of adoption.

"The story of Moses is a classic account of the adoption covenant from the Old Testament. When Jochebed fears that her son Moses will be killed by Pharaoh's command, she places him in a reed basket on the Nile River. He is found by Pharaoh's daughter who understands the baby's fate. She rescues him, and "he became her son." God's plan for Moses was secured by the faith and sacrifice of these two women, Jochebed and Pharaoh's daughter. Their adoption covenant was a promise which ensured that Moses would be spared and nurtured.

The themes of faith, covenant, and sacrifice in adoption found in the Old Testament are precursors to our Christian understanding of family and adoption. The first model of a Christian family is one that is bound more by covenant than biology. With faith and sacrifice, Mary and Joseph overcame their fears and made a covenant with God and each other to raise Jesus. This is an important reminder to all Christians that we are, first and foremost, children of God. God entrusts parents with the duty to care for his children, just as Mary and Joseph cared for His Son."¹

"God entrusts parents with the duty to care for his children." Unfortunately, not all children have parents to care for, protect, and love them. This is why adoption is so important. It provides the child an

¹ <https://www.usccb.org/committees/pro-life-activities/celebrating-good-message-adoption>

opportunity to be cared for, protected, and loved by parents, when otherwise they would be missing these critical needs.

Many couples within Kansas 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.² This is in addition to untold numbers of children in other circumstances, including those not yet born.

The significant hurdles to adoption are many, not the least of which is the expense, which is estimated at \$15K-\$35K for private adoptions. The passage of SB 147 would help alleviate at least some of the expenses often associated with adoption, making it more of a reality for couples to adopt and provide a child with a family and home.

We, the Kansas Catholic Conference, representing the Catholic Bishops of Kansas, therefore fully support SB 147 and ask that you vote favorably for passage.

Thank you again for this opportunity to provide support for SB 147.

Lucrecia Nold



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² <https://www.adoptskids.org/for-families/about-adoption/>