## **HB180 Testimony**

Good Afternoon Chair Atterbeary, Vice Chair Wilkins, and distinguished members of the committee. I appreciate your time in listening to my testimony about HB180.

I fully support the change to the income tax subtraction for adopting a child. As you may know, fees incurred during the adoption process can be as much as \$50,000. Doubling the income tax subtraction to \$10,000 for a child without special needs, and \$12,000 for a child with special needs, will help ease that burden.

Families who seek to adopt, especially if they are middle class, will often find the cost prohibitive. My husband and I have found this to be true in the past. We have explored the option and determined, at the time, that it wasn't affordable given our income. When considering the extra expenses a child brings to a household, spending many thousands of dollars on the adoption process alone is discouraging.

I think this is particularly relevant to the LGBTQ+ community who often face hardships in life and may not achieve the same income levels in certain communities due to a variety of factors. Anyone who considers adoption should be in a stable place in their life—that is true. But even if a couple could afford a child they may not be able to afford the fees of the adoption process. This deprives a child from a loving family and deprives couples who so desperately want to expand their family from doing so.

This income tax subtraction will not completely solve the problem, but it will provide many the opportunity to actually move forward with the adoption process. Thank You.

Brandon Russell 240-718-6624 brandon4stmarys@gmail.com