



---

To: The Honorable Vanessa Atterbeary and Members of the Ways and Means Committee

From: Cynthia Brown, Statewide Independent Living Council

Date: February 17, 2026

Re: HB 851- Establishing the SILC as a Tax-Exempt Body Politic and Corporate

Good afternoon, and members of the Committee. My name is Cynthia Brown, and I serve as the Treasurer for the Statewide Independent Living Council.

While my colleagues have spoken to the vital services the SILC provides, I am here to address the “dollars and cents” of HB 851. Specifically, I want to address why the transition to a “Tax-Exempt Body Politic and Corporate” is a matter of essential fiscal integrity and risk mitigation.

As Treasurer, my primary concern is ensuring that every dollar allocated to the SILC reaches the community it is intended to serve. Currently, ambiguous status can lead to avoidable administrative taxes or redundant filing requirements. By explicitly recognizing the SILC as a tax-exempt entity in statute, we ensure state allocations and federal fundings are maximized for services. Taxpayer dollars should fund independence for people with disabilities, not unnecessary tax liabilities.

The designation of “Body Politic and Corporate” is a functional tool that provides the SILC with clear legal capacity to enter into and manage its own contracts; hold property and manage assets independently and; execute financial decisions with the speed and clarity of a distinct legal entity. This independence allows the SILC to operate with the agility required to meet federal mandates while remaining fully accountable to the state.

Ambiguity is the enemy of a good audit. Without a defined statutory tax status, both the State and the Council are exposed to unnecessary legal and financial liability. HB 851 provides a clear statutory paper trail that ensures we are “audit-ready” by having a defined, legal entity recognized by the Department of Revenue and the IRS.

In conclusion, HB 851 provides a stable foundation for long-term financial planning. It brings our legal status in line with our financial responsibilities, ensures transparency, protects the state’s investment, and allows us to steward public funds with the highest degree of professionalism. I respectfully urge a favorable report on HB 851. Thank you.