Sen. Grohoski, Rep. Cloutier, and honorable members of the Taxation Committee, my name is Lori Baugh-Castellano, I live in Lisbon, and I submit this testimony in support of LD 1294, expanding Maine's Dependent Exemption Tax Credit for children under six in families with low and moderate incomes.

Expanding Maine's dependent exemption tax credit is important for us because it will be a direct investment in the lives of kids who could really use that investment. Stability is important for children–I know this from firsthand experience.

My wife and I became foster parents because we cared about kids. There's such a huge need for foster parents; it's amazing how many emails we get every week highlighting kids who need care. We are currently making a home for seven kids, ranging from 5 months to 18 years, and we maintain a supportive relationship with another child we previously fostered.

Two years ago, we brought home a newborn from the hospital. We have been present for his first smiles and his first steps, and we've cared for him through everything from colds to kidney surgery. We will finalize his adoption later this month. Meanwhile, we've welcomed another baby into the family. I'm sixty years old and I like my sleep, but I give it up to care for these children.

We love our kids and do our best for them, but there *is* a financial cost, and the stipends we receive as foster parents don't begin to cover everything. Diapers and formula are expensive, and the little ones grow out of their clothes long before they wear them out. Food costs for the older kids keep rising. It's harder to do things with the older kids when the younger ones are so care-intensive, but they all pitch in and help. I've been thinking that a double stroller might make whole-family outings easier; this is the kind of expense that this tax credit could help with.

When we first became foster parents, my wife and I were both working full time and trying to do it all. I had a good job, but combining that with caring for and chauffeuring so many kids with various needs was exhausting. Now I'm the stay-at-home parent and I'm putting the kids first. When we adopt our two-year-old, his preschool will no longer be covered by the state and he'll have to come home. Care has a cost, and someone has to bear it.

We are doing the best we can to help these kids have bright futures. I urge you to do the same. Invest in Maine's children by passing LD 1294.