

LD 1294 – Tuesday April 8, 2025

Dear Members of the Committee on Taxation and thank you to President DAUGHTRY, Representative GATTINE, Senators DUSON, LIBBY, MOORE, PIERCE, RENY, TIPPING, and Representative GRAMLICH for listening to me today.

My name is Dr. Isabella Taylor and I will be testifying on An Act to Expand the Dependent Exemption Tax Credit **LD 1294**. This is on behalf of myself as well as the Maine Academy of Family Medicine (MAFP), and **we voice our very strong support of this bill.**

We all know inflation is affecting every single individual American, but no one is feeling it more than low- and middle-income families. Not a day goes by that a pediatric patient's parent or guardian shares the stresses of raising their child, let alone the impact of cost of living. It breaks my heart when they have to defer not just lifesaving medical interventions, but also the basics like food and housing due to finances. The small but meaningful impact a few hundred dollars could make on a child is a no brainer.

I say this as an individual who would likely and happily pay MORE taxes to benefit my patients, and my fellow physicians on the MAFP feel the same. I am a parent of two small children . I raised the first one during residency training where I made a little more than the equivalent of minimum wage while working 60-80 hour weeks. The credit of 300 dollars was the difference between getting my toddler a speech therapist and going without. No child should have to delay care over a few hundred dollars.

Just last week I had an 8 year old patient “interview me” to get a particular Girl Scout Troop badge. She had to interview someone that worked in health care. Her mom disclosed to me that they were doing “individual Girl Scouts” as they couldn't afford the couple hundred dollars to partake in all the formal group activities. It tore at my heart strings that this bright, smart, and enthusiastic child was missing out in formative experiences. A few hundred dollars was just too much for this single mom. Though not necessarily a vital medical intervention, these small extracurriculars or medical supports that these tax credits could potentially cover are life-changing for our children of Maine.

Thank you for your time and attention to some of our most vulnerable populations and I hope you continue to work hard to get our children and families of Maine the resources and help they deserve.

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