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**Testimony in Support of LD 1294 an Act to Expand the Dependent
Exemption Tax Credit
April 8, 2025**

Senator Grohoski, Representative Cloutier, and members of the Joint Standing
Committee on Taxation,


My name is Mary-Rita Reinhard, and I am the Interim Executive Director at the
Maine Community Action Partnership, a statewide organization dedicated to
improving the quality of life of Maine people by advocating for, promoting and
supporting the work of the Maine community action agencies. We respectfully
submit the following testimony in support of LD 1294, An Act to Expand the
Dependent Exemption Tax Credit.

Our state's greatest resource is our people, and our state's policies shape
people's possibilities. In Community Action, we create conditions that invite
children to learn and adults to apply their skills, tapping into the hidden potential
in our communities. Through our Whole Family approach, we build a family's
capacity for sustained stability and economic growth. We invest in the family's
well-being, we let them drive their own story, and we have tangible success.

Maine Community Action Partnership supports this legislation because
increasing the dependent exemption tax credit can create vital space for Maine
families and children to succeed. We know the burden of rising costs of living
fall especially hard on families. Expanding the tax credit will make it easier for
families to meet their basic needs and unlock their full potential. The support an
expanded tax credit provides can make the difference on whether a child and
their family are able to escape poverty. We cannot emphasize the importance
of this enough - the lifelong impacts that being raised in poverty has on
childhood development and economic potential are devastating. When families
are able to meet basic needs like food, rent, clothes, and childcare, then
children can benefit for a lifetime.

Additionally, a number of our Community Action Agencies across the state are
partners in their local CASH Coalition, which operates the Volunteer Income
Tax Assistance or VITA Program. Our Agencies provide the coordination and
physical space for the regional volunteers who prepare, at no charge, tax
returns for thousands of income-eligible Maine households – including lower
income families with children. Beyond preparing the tax returns, CASH
Coalition Team Members provide post-tax filing sessions with program
participants that include working on household budgeting and additional
financial literacy topics. We can tell you for certain that the Child Tax Credit
has made a key impact in helping some of Maine's most vulnerable families
make ends meet.

We know Maine families are positioned to thrive when they have the tools and
resources necessary to sustain themselves and grow their potential. Focusing
the dependent exemption tax credit on those families that need it most is an
investment in the future of Maine's families and children the state can't afford to
pass up. We urge the committee to vote Ought to Pass on LD 1294.

Sincerely,
Mary-Rita Reinhard 
Interim Executive Director