

Senator Rotundo, Representative Gattine, Senator Grohoski, Representative Sayre, and honorable members of the Joint Standing Committee on Appropriations and Financial Affairs and the Joint Standing Committee on Taxation: my name is Courtney Shank and I live in Gorham. I am here today to testify *neither for nor against* LD 2212.

As an aspiring social worker completing her BSW through the Department of Social Work at the University of Southern Maine, we are raised to a standard of codes and ethics that help guide our work.

My primary goal as a social worker is to help people in need and address social problems by means of **service**. If you live in a society, you see the gaps—homelessness, unaffordable healthcare, unemployment, and other inequities—that are exacerbated when corporate profits are prioritized over public investment. As a social worker, it's my job to address these **social injustices** to ensure that all people have equal access to the resources, employment, services, and opportunities they require to meet their basic human needs and to contribute to society.

In my education and field experience, I see how underfunded systems directly impact real people. I see families choosing between rent and medical care. I see individuals working full-time but still unable to afford childcare. I see people who want to succeed but are navigating systems that are stretched thin and difficult to access. These are not individual failures—they are policy choices.

When we provide tax cuts to highly profitable corporations or expand credits that disproportionately benefit those with the most capital, we reduce the revenue available for housing programs, mental health services, healthcare access, public education, and workforce supports. Retroactive corporate tax breaks do not incentivize future investment—they simply give money away at a time when our communities are facing serious needs.

The working class is the foundation of our economy. Yet too often, we prioritize protecting wealth at the top over investing in the people who keep our state running. A fair tax system would ask those with the greatest ability to contribute—ultra-wealthy individuals and large corporations—to pay their fair share so we can fund the services that allow everyone else to thrive.

As a future social worker, I will spend my career helping individuals navigate barriers. But no amount of case management can replace strong public investment. If we want healthier families, stronger schools, accessible healthcare, and stable housing, we must build a tax system that reflects those priorities.

I urge you to reject further corporate giveaways and instead advance tax policies that raise revenue from those most able to pay, so Maine can fully fund essential programs and uphold the dignity and well-being of all its residents.

Thank you for your time and consideration