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To: House Finance and Taxation
From: Christopher Dodson, Executive Director
Subject: House Bill 1176 - Tax Credit for Adoption and for Contributions to Adoption Agencies, Maternity Homes, and Pregnancy Resource Centers
Date: January 17, 2023

The North Dakota Catholic Conference supports House Bill 1176 as a way to help build a sanctuary for life in North Dakota.

The first part of HB 1176 is straightforward. It provides a tax credit for adoption expenses, using an already-established mechanism in the federal tax code.

The most common question I am asked in my position, especially after the *Dobbs* decision, is: "How can we make adoption more affordable?" The reasons for the cost of adoption are complex and there is no single solution to reduce cost. A tax credit for adopting parents, however, is one thing that the state is capable of doing which would provide some relief to adopting parents.

Years ago, the North Dakota tax code had provisions to help parents who adopt. That provision disappeared somewhere around 2009. Now we can restore some tax help to parents who adopt.

The second part of HB 1176 provides a tax credit for contributions to maternity homes, adoption agencies, and pregnancy resource centers. These entities are the backbone of a sanctuary for life. They accompany women during this difficult time. They hold their hands. They respond with love and provide help, resources, and direct assistance so mothers can choose life and families can have a strong start.

They already do this for hundreds of women. They will have to do this for hundreds more. Nearly 830 North Dakota women obtained abortions each year before the *Dobbs* decision. Our job as a state is to reach and help the next 830 before they cross the river. These agencies are at the frontline when it comes to this task. Let's help them by passing HB 1176.

Please give a "Do Pass" recommendation to HB 1176.

Nonprofit Adoption Agencies, Maternity Homes, and Pregnancy Resource Centers in North Dakota

PREGNANCY RESOURCE CENTERS

Women's Pregnancy Center – Grand Forks

Dakota Hope Clinic – Minot

Connect Medical Center – Dickinson

Women's Care Center – Bismarck

Women's Care Center – Fargo

Women's Care Center – Devils Lake

Pregnancy Help Center - Park River

MATERNITY HOMES

The Perry Center – West Fargo

St. Gianna Maternity Home – Minot

ADOPTION AGENCIES

Christian Adoption Services – West Fargo/Bismarck

Catholic Charities ND – Fargo/Grand Forks/Bismarck/Minot

The Village Family Service Center – Fargo/Grand Forks/Bismarck/Minot