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**To:** Senate 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:** March 7, 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.

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.

Before doing so, however, this committee ought to consider a small amendment to the bill. On page 2, line 15, the bill provides a definition of "maternity home." It states that "'Maternity home' means a maternity home under chapter 50-19." The Senate, however, passed Senate Bill 2081, which repeals Chapter 50-19, and the House will probably do the same. Therefore, HB 1176 needs a definition of "maternity home."

The definition SB 2081 repeals was passed decades ago and does not truly reflect today's maternity home. We suggest that HB 1176 use the following definition: "'Maternity home' means a facility operating for the purpose of providing shelter and care to pregnant women or parents of a child twelve months of age or younger."

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