



Testimony before the Joint Standing Committee on Taxation
LD 1294: An Act to Expand the Dependent Exemption Tax Credit

April 8, 2025

Senator Grohoski, Representative Cloutier and Members of the Committee:

I am Rev. Jane Field, Executive Director of the Maine Council of Churches, an ecumenical coalition of seven mainline Protestant denominations (Episcopal, Lutheran (ELCA), Presbyterian (PCUSA), Quaker, Unitarian Universalist, United Methodist and United Church of Christ) who have more than 400 local congregations across this state with over 50,000 members in their care. I am here to testify on the Council's behalf **in support of LD 1294.**

I would imagine it's unusual for a *clergy person* to appear before your committee, but I am here because the Dependent Exemption Tax Credit bill addresses a moral issue – how we as a state can better support families living in poverty. Both the Hebrew and the Christian Scriptures remind us that one of the roles and responsibilities of government is to provide for the common good — to care for the most vulnerable and marginalized of our society.

We at the Maine Council of Churches (whose work is rooted in those scriptures) have a “Moral Agenda” that guides our advocacy and programmatic work. One plank in that platform is the “elimination of hunger and poverty, and enactment of policies benefiting the most vulnerable.” Because of this commitment, we call our legislators to join us in holding fast to the vision of a society that ensures that every child has equal access to the basics like food, shelter, clothing and heat. The Dependent Exemption Tax Credit has been proven to be one of the most effective ways to put needed money into the hands of Maine families, lift children from poverty, increase employment of parents and boost local economies. But most importantly, this bill can move a significant number of Maine kids out of poverty.

Another plank in our Moral Agenda platform is supporting “tax and budget policies that reduce disparities between rich and poor...” The Dependent Exemption Tax Credit would help make our tax code fairer to the families and individuals who don't benefit as much as the wealthiest do from state and federal income tax advantages.

For all these reasons, LD 1294 is the right thing to do. It's the *moral* thing to do. And we at the Maine Council of Churches urge you to vote “ought to pass” on LD 1294.