Dear Chairman Dolan, Vice Chairman Cirino, Ranking member Sykes and Members of the Senate Finance Committee,

My name is Vivian Koob, and I am the founder and former executive director of Elizabeth's New Life Center in southwest Ohio (referred to as ENLC in this testimony). I currently work part-time for ENLC. I am writing as a proponent for SB159 which would allow individual taxpayers to claim a 50% state tax credit for monetary donations made to an eligible non-profit organization that does not support abortion.

ENLC is what is referred to as a Pregnancy Resource Center. We are a non-profit organization 501(C) (3) that has been in existence for 35 years serving needy families in our region. The services we provide are free and a large portion of our \$5.5 million budget is provided by individual supporters in our region. We operate nine Women's Centers located in Sidney, Dayton, Lebanon and Cincinnati, a robust marriage and relationship education program, and provide full prenatal care. In addition, last year we served over 10,000 students with a 5 or 9-day in-school program to reduce out of wedlock pregnancies and reduce student suicide. At ENLC, we offer many educational programs for moms and dads who are becoming parents for the first time. The evidence-based parenting classes, mentoring opportunities, material assistance, and emotional support for those who are new to the world of parenting act as a lifeline for many of our families and often make a huge difference in the quality of life for their new babies and other children.

Heartbeat International has done a study which indicates that the majority of funding for Pregnancy Resource Centers comes via donations from local communities and individual supporters. At ENLC we have over 3,000 individual donors. Of the 123 Pregnancy Resource Centers in Ohio, many are staffed with medical professionals as well as licensed social workers, counselors, and case managers, both paid and volunteer.

Pregnancy Resource Centers also collaborate with and make referrals to agencies for childbirth and breastfeeding classes, domestic violence assistance, food banks and pantries, Help Me Grow programs, WIC, drug and alcohol addiction support, job centers, skill training, and GED completion among others. Because Pregnancy Resource Centers serve the neediest families in our communities and provide most services free of charge, the state saves money in health care, foster care, premature infant ICU expenses, divorce expenses, case management, and multiple other expenses that would have been incurred by state departments. Pregnancy Resource Centers not only care about and treat women who are in danger of delivering preterm and low birth weight babies, but most provide mentoring and educational programs to ensure that women who are at-risk do not fall through the cracks. Depending on the size of the agency and the needs of the clients, Pregnancy

Resource Centers provide: free pregnancy tests, ultrasound, prenatal vitamins, multiple types of parenting and other educational programs, maternity clothing, baby clothing, diapers, formula, car seats, cribs, furniture, housing/utilities assistance, and nutritional counseling. In 2023, ENLC served 6,600 unique individuals in our Women's Centers and prenatal care office, logged over 30,000 visits, provided over 15,600 educational sessions in our Women's Centers, and provided 4,500 free ultrasound scans saving the state approximately \$2.7M in tax dollars.

Most Pregnancy Resource Centers distribute this help through an "Earn While You Learn" program which awards "baby bucks" or points in exchange for attendance at educational classes and prenatal care appointments. The dads are included as well and can also earn "baby bucks" or points by attending these classes so that couples can earn double the amount of assistance if the dads participate. This helps the couples to gain needed baby items while also learning important life skills such as money management; how to handle credit; how to find community resources such as housing, food, and job assistance; and many other important life skills. This is a very positive and generous system which gives the parents a sense of self-reliance because they have "earned" the items they need and it is not just a "hand-out."

Our seven Baby Boutiques are open for "shopping" at various times during the week so that the items needed are readily accessible and the participants do their own shopping, so they get just want they need and have earned. They feel very good when they walk out loaded with clothes, diapers, baby food, strollers, or even cribs and mattresses. The support ENLC receives from individuals, businesses, churches, and community groups allow us to keep all seven of our Boutiques fully stocked at all times.

With additional support from a tax-credit, those who donate to us will be able to be increase their giving as the state permits individual taxpayers to claim a 50% state tax credit for monetary donations made to an eligible Pregnancy Resource Center. We feel this is a win-win for both the state, the citizens in need, and those who support Pregnancy Resource Centers through their charitable donations.

I had my own challenging pregnancy which ended in the death of my son Joseph shortly after his birth. While I was surrounded with family, competent medical professionals, and a loving church community, most of those we serve are not blessed with so much support and love. The Pregnancy Resource Centers in Ohio provide the loving and caring support that our families need who present us with many challenging and heart-breaking circumstances. Anything you can do to help the Pregnancy Resource Centers in Ohio serve more Ohio families is to your great credit.