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Testimony
Submitted to the Joint Committee on Revenue
Boston, MA
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Dear Chairman Brady, Chairman Kaufman, and Members of the Joint Committee on Revenue,

I am honored to have the opportunity to present this testimony in support of S.1675/H.2587, "An Act to support Voluntary Income Tax Assistance Sites and expand access to the Earned Income Tax Credit". I'm Allison Bovell-Ammon, Deputy Director of Policy Strategy at Children's HealthWatch, a nonpartisan network of pediatricians and public health researchers committed to improving the health of young children and their families by informing policies that address and alleviate economic hardships. In my role at Children's HealthWatch, I also have the privilege of coordinating the Healthy Families EITC Coalition, a state-wide network of more than 45 organizations working to improve the health and well-being of Massachusetts children and families through an increase in the state Earned Income Tax Credit (EITC). The coalition represents a diversity of perspectives and consists of community-based agencies, legal advocates, professional associations, and Massachusetts workers and their families. As a coalition we are pleased to support this legislation.

The members of the Healthy Families EITC Coalition know the Earned Income Tax Credit is good medicine for children and families. Research shows the EITC reduces the risk of pre-term births and low birth weight babies, improves children's health, helps children perform better in school, and may even increase life expectancy.^{12,3} Given these effects, if the EITC was a prescription drug it would be in every pharmacy across the state.

Like any good medicine, however, the prescription must easily be filled. Each tax season, Volunteer Income Tax Assistance (VITA) sites in cities and towns across the Commonwealth act as EITC pharmacies by providing free, reliable tax preparation services to low and moderate income families. Taxes are complicated and without VITA sites, many families would be forced to either file themselves, rely on family or friends to help them file, or pay exorbitant fees for paid tax preparation services. All of these non-VITA options often cause families to miss out on the full amount of money for which they are eligible because they or the person helping them file may not be aware that they are eligible for EITC.

We know, however, that many VITA sites across the state are under-resourced resulting in limited operating hours and long wait times. State investment in VITA sites is crucial for reducing barriers and bringing EITC pharmacies into communities that need them the most. S.1674 and H.2587 ensures that the EITC is made available without charges or fees to families who need it through increased support to VITA. For these reasons, we urge the committee to favorably report out this important piece of legislation for healthier families.

Thank you for considering this request.

Sincerely,

Allison Bovell-Ammon
Children's HealthWatch and the Healthy Families EITC Coalition

¹ Sheward R., Bovell, A., Ettinger de Cuba, S., Pasquariello, J., Sandel, M., Cook, J. (2016). The Earned Income Tax Credit in Massachusetts: Alleviating poverty today, increasing opportunity tomorrow. Children's HealthWatch. Available at: http://childrenshealthwatch.org/wp-content/uploads/FINAL-MA-EITC-brief-for-web_41216.pdf

² Hoynes, H. W., Miller, D. L., & Simon, D. (2012). Income, the Earned Income Tax Credit, and Infant Health. Working Paper 18206, National Bureau of Economic Research, Cambridge, MA.

³ Muennig, P.A., Mohit, B., Wu, J., Haomiao, J., Rosen, Z. (2016). Cost Effectiveness of the Earned Income Tax Credit as a Health Policy Investment. *American Journal of Preventative Medicine*. Vol. 51, Issue 6, Pages 874-881.