

H. Philip West Jr.

May 5, 2026

Support 26-S 2246

The Honorable Louis DiPalma, Chair
SENATE FINANCE COMMITTEE

Thank you, Chairman DiPalma and members of the Senate Committee on Finance, for today's hearing and for your crucial work in preparing a responsible budget for the state.

My name is H. Philip West, Jr., and I live in Pawtucket. I am not able to testify in person today, but I urge you to recommend 25-S 2246, the Family Caregiver Tax Credit, by Senator Linda Ujifusa for passage.

I've retired from serving as lobbyist on behalf of The Village Common of Rhode Island, but I assure you that the organization still supports this vital legislation.

After years of working with older adults, I personally support Senator Ujifusa's modest updating of tax credits for low-income older adults and disabled persons.

Her legislation would increase the income range for eligibility to \$50,000 (\$100,000 for a couple filing jointly) for persons who care for family members who are age 65 and older or those on Social Security Disability and who need two or more types of assistance. It would cover up to 50% of eligible expenses and would be capped at \$1,000.

Our state's red-hot housing market is crushing many Rhode Islanders. Older adults often feel hemmed in by low incomes and soaring costs. Many cope bravely with their financial stresses, but fears for the future take a toll on their health. Feelings of financial desperation multiply age-related risks of heart disease, stroke, and dementia.

Those pressures are multiplied for older adults who serve dutifully as unpaid family caregivers. I've known several who were providing the countless hours each week caring for family members. They often pay out-of-pocket for items not covered by health insurance such as home care aides and purchase of medical equipment. Many of those who feel this pressure are minimum wage-earners. Some must work several full-time service jobs to make ends meet.

Senator Ujifusa's legislation will ease the strain on older adult family caregivers who save the state incalculable amounts during years they care for aging, incapacitated, or disabled family members.

Few of those who will feel a measure of relief from this change in tax law will ever know your names, but you will add to their sense of security. I urge the Committee on Finance to recommend 25-S 2246 for passage.

Respectfully submitted,



H. Philip West Jr.