



4/7/2026

The Honorable Louis P. DiPalma
Chair, Senate Finance Committee
State of Rhode Island General Assembly
82 Smith Street, Providence, RI 02903

Re: Support for the Child Tax Credit Senate Bill No. 2823

Chair Louis P DiPalma and Members of the Committee,

Thank you for the opportunity to comment in support of Senate Bill No. 2823, An Act Related to Taxation—Personal Income Tax: *Establishing a Child Tax Credit*. This bill is a powerful step toward preventing child abuse and neglect by addressing one of its root causes: financial stress. Research consistently shows that child tax credits reduce familial economic hardship, which in turn lowers the risk of child maltreatment. By providing families with the financial resources to meet their children’s basic needs, this legislation promotes safety, stability, and well-being for Rhode Island’s children.

My name is Kayla David, and I am the Chief of the Home Division at FSRI. FSRI is a behavioral health and social service organization with the mission “to advance hope, and opportunity in our communities.” We have been serving Rhode Islanders for decades through programs that support healthy child development, provide essential behavioral health and social services, and coordinate crisis intervention efforts that help children and families thrive.

FSRI is a provider of Family Care Community Partnership, foster care, and community-based services under contract with the Rhode Island Department of Children, Youth and Families (DCYF). We also support new families facing social determinants of health through programs such as Healthy Families America, First Connections, and Early Intervention.

FSRI strongly supports bill Senate Bill No. 2823, which would ensure that vulnerable families receive vital financial assistance through an annual child tax credit. This credit would help reduce financial stress and allow families to better meet their children's basic needs. By supporting a child tax credit, Rhode Island has an opportunity to proactively reduce the risk of child abuse and neglect.

The services and supports we invest in for our children, youth, and families today will determine the future health and well-being of our state. When we invest in our children—and in the individuals and systems that support them—we build a stronger, brighter future for all.

Thank you again for the opportunity to comment in support of this crucial legislation. Please feel free to contact me with any questions or for further discussion.

Thank you,
Kayla David, LMFT

Kayla David, LMFT, Chief of Home, FSRI