



February 08, 2023

SB 312

Tax Clinics for Low-Income Marylanders - Funding - Repeal of Sunset

Senate Budget & Taxation Committee

Position: Favorable

The Catholic Conference is the public policy representative of the three (arch)dioceses serving Maryland, which together encompass over one million Marylanders. Statewide, their parishes, schools, hospitals, and numerous charities combine to form our state's second largest social service provider network, behind only our state government.

Senate Bill 312 repeals the termination date of certain provisions of law requiring the Comptroller to distribute a certain amount of certain abandoned property funds to the Tax Clinics for Low-Income Marylanders Fund which provides grants to the University of Maryland School of Law, the University of Baltimore School of Law, and the Maryland Volunteer Lawyers Service to operate tax clinics for low-income Maryland residents.

The basis for all that the Church believes about the moral dimensions of economic life is its vision of the transcendent worth—the sacredness—of human beings. The Second Vatican Council stated, *"The dignity of the human person, realized in community with others, is the criterion against which all aspects of economic life must be measured."* All human beings, therefore, are ends to be served by the institutions that make up the economy, not means to be exploited for more narrowly defined goals. Senate Bill 312 affords low-income Marylanders the opportunity to attend tax preparation programs in pursuit of economic justice and a common good within society.

The Conference appreciates your consideration and respectfully urges a **favorable** report for Senate Bill 312.