



MARYLAND
CATHOLIC
CONFERENCE

January 31, 2024

SB 498
Income Tax – Senior Credit – Alterations

Senate Budget & Taxation Committee

Position: FAVORABLE

The Maryland Catholic Conference offers this testimony in support of Senate Bill 498. 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 498 would increase the senior tax credit for those over the age of 65 to a level of up to \$2,000, and proportionally thereafter. The current credit sits at \$1,750. This bill would also change the minimum income threshold for credit eligibility.

Pope Francis reminds us, “A people that does not take care of its elderly, its children and its youth has no future, because it abuses both memory and promise.” (*Message to Participants in the 47th Social Week of Italian Catholics, 2013*) The dignity of the human person is one of the core principles in Catholic social teaching. Thus, it is a moral imperative that we provide safeguards for our most vulnerable populations.

The Conference supports Senate Bill 498 because it puts the needs of the elderly first. When encouraging the pursuit of the common good, Pope Francis has said, “It means protecting people, showing loving concern for each and every person, especially children, the elderly, those in need, who are often the last we think about.” (*Homily of Pope Francis, 3/19/13*) Senate Bill 58 is a worthy endeavor in the pursuit of the common good for one of our most vulnerable populations in Maryland.

The Conference appreciates your consideration and, for these reasons, respectfully requests a favorable report on Senate Bill 498.