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Budget and Taxation Committee

Education, Business and Administration Subcommittee

Pensions Subcommittee

Chair, Rules Committee

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THE SENATE OF MARYLAND Annapolis, Maryland 21401

Testimony of Senator Joanne C. Benson SB 198: Income Tax – Credit for Parent and Guardian Volunteers in Elementary and Secondary Schools

Good afternoon, Chairman Guzzone and esteemed members of the Budget and Taxation Committee. Senate Bill 198, entitled "*Income Tax – Credit for Parent and Guardian Volunteers in Elementary and Secondary Schools*," This bill will allow:

"...eligible taxpayers who volunteer in [elementary and secondary] schools a credit against the State income tax; [it also requires] the State Department of Education, in consultation with the Comptroller, to develop and make available [an] application and tax credit certificate; requiring [the issuance of tax credit certificates by either: one,] a county board member [or, two, a] school administrator [...]; making the credit refundable under certain circumstances."

Put simply: SB 198 both incentivizes and rewards volunteers in elementary and secondary schools. Put comprehensively, the bill specifies that: first, eligible taxpayers may receive \$20 per certified volunteer hour; second, volunteer claimants may not exceed \$500 (or 25 credited hours) in any given year.

This bill rewards those selfless individuals who already willingly donate their precious time to Maryland's formative education institutions, and monetarily incentivizes growth in our educational communities, as a whole. Here, robust literature supports our legislative goals. At surface, it is plain that increased parental engagement in the education system serves a direct benefit to our communities by: foremost, promoting positive education and health behaviors for and between adolescents and their parents; and, noticeably, increasing students' overall academic performance in routine grading and testing, all while reducing truancy. Even more benefit is provided by the finding. Offering more support to the same overall benefit, the American Psychological Association found that students who consider their school environment one where support, care, and their parents are present, stand less likely to succumb to the plagues of society that suffocate opportunity from our children's' lives before the education system has a chance to enshrine it in them.

Therefore, in what is testimony in brief only by necessity, my colleagues and all those who hear me now, I implore upon you the urgent and exigent need to enact this legislation to the benefit of every community, every school... every child, in our beloved State. Where we far too often forget about those who willfully labor away in the name of a more promising tomorrow, let us promise we are too invested in that same tomorrow. Today, the only way to do fulfill our obligation to that promise is for this respected committee to issue a report in full-throttled favor of Senate Bill 198.

Thank you, Mr. Chairman, and fellow members of the committee.