

February 8, 2024

Testimony on House Bill 490
Income Tax - Subtraction Modification for Donations to Diaper Banks and Other Charitable Entities - Sunset Repeal
House Ways and Means Committee

Position: Favorable

Apra Maryland, as the professional development and networking resource for Maryland-area fundraising professionals who harness information and data to drive philanthropy, supports House Bill 490. This bill represents a critical incentive to encourage donations to diaper banks and other charitable entities in Maryland.

Charitable giving serves as the lifeblood of nonprofit organizations, yet Giving USA reports a consistent decline in individual giving as a percentage of total charitable contributions. Apra Maryland firmly advocates for charitable giving incentives as a powerful means to rejuvenate philanthropy.

House Bill 490 serves as an extension of the existing tax deduction, allowing individuals to claim up to \$1,000 for donations of diapers, feminine hygiene products, and child hygiene products to registered charitable distributors. In contrast to the federal government's charitable deduction framework, which excludes the 90% of taxpayers who do not itemize their deductions, House Bill 490 provides all Marylanders an inclusive and accessible philanthropic incentive.

By supporting HB 490, you are not only encouraging charitable giving but also enhancing the capacity of nonprofit organizations to deliver essential services to our community. We urge you to give House Bill 490 a **favorable report**.