



Testimony - SB 516, Property Tax - Day Care Centers, Child Care Homes, and Child  
Care Centers

Favorable

House Ways & Means Committee

March 25, 2025

Elly Cowan

On Behalf of SEIU Local 500

Honorable Chairwoman Atterbeary & Members of the House Ways & Means Committee:

SEIU Local 500 represents over 23,000 workers across Maryland including family child care providers. We wish to express our strong support for Senate Bill 516, which seeks to expand property tax exemptions and credits for day care centers, child care homes, and child care centers in Maryland.

Child care services play a critical role in our communities by supporting working families and fostering early childhood development. However, many child care providers struggle with rising operational costs, including property taxes. SB 516 takes a crucial step toward alleviating these financial burdens by:

- Exempting personal property used in connection with large family child care homes from valuation and taxation.
- Removing outdated restrictions on property tax credits for day care centers, ensuring more providers qualify for tax relief.
- Granting local governments the authority to offer property tax credits for real property used for large family child care homes.
- Increasing the maximum property tax credit for eligible child care facilities from \$3,000 to \$10,000.

By reducing tax liabilities, SB 516 empowers child care providers to reinvest in their programs, enhance services, and expand capacity. This not only benefits families in need of quality child care but also strengthens Maryland's workforce by allowing parents to participate fully in the economy.

We urge this committee to give SB 516 a favorable report and send it to the House Floor for a vote. Thank you for your time and consideration.