



ARCHDIOCESE OF BALTIMORE † ARCHDIOCESE OF WASHINGTON † DIOCESE OF WILMINGTON

**January 14, 2021**

**Senate Bill 48  
Income Tax – Subtraction Modification – Living Organ Donors**

**Senate Budget & Taxation Committee**

**Position: SUPPORT**

The Maryland Catholic Conference (“Conference”) represents the public policy interests of the three Roman Catholic (arch)dioceses serving Maryland: the Archdiocese of Baltimore, the Archdiocese of Washington, and the Diocese of Wilmington, which together encompass over one million Marylanders.

**Senate Bill 48** creates a subtraction modification against the State income tax for up to \$10,000 of the qualified expenses incurred by a living organ donor, including child or elder care expenses and medication expenses that are attributable to the organ donation.

The Maryland Catholic Conference supports SB 48 as a way to remove any financial barriers that may prevent someone from becoming a living organ donor. (The Catholic Church does not support living donation for economic advantages which accrue to the donor.) Pope Francis has described the act of living organ donation as a “testimony of love for our neighbor”, and such actions can help build a culture of life, a culture in which life is cherished. For this reason, the Catholic Church welcomes initiatives such as the one created by SB 48, which encourages people to think of serving others in this way, as a great act of charity, generosity, and fraternal love.

It is for these reasons that the Maryland Catholic Conference respectfully urges a favorable report for **SB 48**. Thank you for your consideration.