



MARYLAND LEGISLATIVE LATINO CAUCUS

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TO: Senator Guy Guzzone, Chair
Senator Jim Rosapepe, Vice Chair
Budget and Taxation Committee Members

FROM: Maryland Legislative Latino Caucus (MLLC)

DATE: January 20, 2021

RE: SB218 Maryland Child Tax Credit

The MLLC supports SB218 Maryland Child Tax Credit.

The MLLC is a bipartisan group of Senators and Delegates committed to supporting legislation that improves the lives of Latinos throughout our state. The MLLC is a crucial voice in the development of public policy that uplifts the Latino community and benefits the state of Maryland. Thank you for allowing us the opportunity to express our support of SB218.

The 2017 federal tax reform changed the Child Tax Credit program and as a result many low-income families are excluded from receiving a tax credit for their qualified dependents. Taxpayers whose children are non-U.S. citizens were also excluded from the program. Many of these low-income families reside in rural areas, are people of color, and are single-parent households. The families that are in greater need of assistance have been disqualified from benefits, denying our state's children a way out of poverty.

In 2018, almost half of Marylanders living in poverty experienced deep poverty, meaning their income was below 50% of the federal poverty line. Additionally, 13.5% of Latinos and 12.4% of children in Maryland lived below the poverty line. Children growing up in poverty are vulnerable to lifelong disadvantages, such as poor physical and mental health, lower educational attainment, and a greater likelihood of risky behaviors that can lead to criminal behavior. During such a critical time in our economy, the legislature can help end child poverty and mitigate the effects of the COVID-19 pandemic on our poorest families.

SB218 creates a state Child Tax Credit to benefit families that are left out the federal program. A taxpayer with one or more dependent children under the age of 6, or up to the age of 16 with a physical, intellectual, developmental, or emotional disability, including children who are non-U.S. citizens, would qualify for a tax credit. We are advocating for our disadvantaged children, attempting to end any cycles of poverty in our communities, and find relief for families where possible. Our children cannot be left behind.

The MLLC supports this bill and urges a favorable report on SB218.