



ARCHDIOCESE OF BALTIMORE † ARCHDIOCESE OF WASHINGTON † DIOCESE OF WILMINGTON

**January 21, 2021**

**SB 18**

**Income Tax – Subtraction Modification -  
School Supplies for Home Instruction and Virtual Learning Programs**

**Senate Budget & Taxation Committee**

**Position: Support**

The Maryland Catholic Conference offers this testimony in SUPPORT of Senate Bill 18. The Catholic Conference represents the public policy interests of the three (arch)dioceses serving Maryland, including the Archdioceses of Baltimore and Washington and the Diocese of Wilmington, which together encompass over one million Marylanders. We offer this testimony on behalf of approximately 50,000 students served by over 150 Catholic schools in Maryland, as well as all other Maryland students in public and nonpublic schools who are learning virtually in some capacity during the ongoing coronavirus pandemic.

Senate Bill 18 would afford parents or guardians of kindergarten through grade twelve students the ability to utilize a subtraction modification in the amount of \$250 for the 2021 tax year for expenses necessitated by virtual learning because of the coronavirus pandemic.

Since the beginning of the school year, significant proportions of Catholic school parents in Maryland have been facilitating their children's hybrid learning needs. Many schools have engaged in at least some form of distance learning, whether part of the time or on alternating days. Many parents have even elected to have their students learn entirely virtually at the present time. Regardless of the varying models chosen by parents or facilitated by our public or Catholic and other nonpublic schools in Maryland, many parents have likely incurred significant additional expenses at a time when many have been duly challenged financially by the pandemic.

As Maryland's Catholic schools educate tens of thousands of lower and middle-income students, the Maryland Catholic Conference offers its support for Senate Bill 18 as a means of assisting their families. We thus encourage your support and a favorable report for Senate Bill 18.