

**SB 218 - Maryland Child Tax Credit  
Senate Budget and Taxation Committee on January 25, 2021**

**Position: Support**

The Arc Maryland is a statewide advocacy organization dedicated to the rights and quality of life of people with intellectual and developmental disabilities and their families.

If this bill should advance, a taxpayer with a federal adjusted gross income of \$6000 or less for the year would be able to claim a credit against their state income tax for each qualified child in an amount equal to \$500.

This legislation would improve the lives of low-income Marylanders with children under the age of 6, and children with disabilities under the age of 17. The legislation could not be coming at a better time. Prior to this year, parents of children with special needs have struggled with expenses related to the supports their children need. This year those struggles were intensified as many parents found themselves having to cover child care for their children with disabilities, out of pocket, during the period of school building closure. Unfortunately, very few resources exist to support families with day-time childcare responsibilities and costs and the impact has been disproportionately greater on parents of older school-aged children with disabilities who require care and assistance during the day to access virtual education.

We appreciate the consideration of the committee, and urge a favorable report.

Sincerely,



Ande Kolp  
Executive Director  
[akolp@thearcmd.org](mailto:akolp@thearcmd.org)  
[www.thearcmd.org](http://www.thearcmd.org)