



ARCHDIOCESE OF BALTIMORE † ARCHDIOCESE OF WASHINGTON † DIOCESE OF WILMINGTON

March 25, 2021

SB 480

Income Tax Distribution – Tax Clinics for Low–Income Marylanders

House Ways & Means 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.

Senate Bill 480 requires that each fiscal year the Comptroller distribute \$250,000 of income tax revenue from individuals to the Tax Clinics for Low-Income Marylanders Fund; establishing the Tax Clinics for Low-Income Marylanders Fund to provide grants to the University of Maryland School of Law, the University of Baltimore School of Law, and the Maryland Volunteer Lawyers Service to operate tax clinics for low-income Marylanders; requiring the Secretary of Higher Education to administer the Fund.

The basis for all that the Church believes about the moral dimensions of economic life is its vision of the transcendent worth—the sacredness—of human beings. The Second Vatican Council stated, *“The dignity of the human person, realized in community with others, is the criterion against which all aspects of economic life must be measured.”* All human beings, therefore, are ends to be served by the institutions that make up the economy, not means to be exploited for more narrowly defined goals. Senate Bill 480 affords low-income Marylanders the opportunity to attend tax clinics in pursuit of economic justice and a common good within society.

The Conference appreciates your consideration and respectfully urges a favorable report for Senate Bill 480.