



ARCHDIOCESE OF BALTIMORE † ARCHDIOCESE OF WASHINGTON † DIOCESE OF WILMINGTON

January 25, 2022

SB 235

Income Tax-Personal Exemption-Disabled Individuals

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.

Senate Bill 235 aims to expand the existing personal exemptions for disabled individuals under the Maryland income tax; allowing an individual that has a permanent physical disability, including blindness to claim the additional deduction. Currently, Maryland's income tax only allows for an additional deduction if the individual is a blind.

The Conference works to support legislation that benefits the members of our community in a positive and non-discriminatory way. Senate Bill 235 aims to do just that by expanding the existing eligibility to personal exemptions under the State income tax and easing the burden on some of Maryland's most vulnerable citizens.

Senate Bill 235 would have a direct and immediate effect on individuals who simply cannot make ends meet and would provide a meaningful boost to individuals and their families, enabling them to make necessary purchases and take care of basic needs. It also provides a pathway to financial stability; with more money coming back to the taxpayer, it can go into a myriad of different places to assist in being lifted out of poverty, including savings accounts and educational expenses.

The Conference appreciates your consideration and, for these reasons, respectfully requests a favorable report on Senate Bill 235.