



Secular Maryland

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### **SB 760 - SUPPORT**

Property Tax Exemption - Religious Group or Organization - Third-Party Leases

Dear Chair Guzzone, Vice-Chair Rosapepe, and Members of the Budget and Taxation Committee,

Passing the tax exemption designated for religious institutions to anyone via a third party lease is an abusive misuse of the tax exemption. Passing this bill will close this perverse loophole. Although we support this particular proposed revision to the law, we would very much prefer that the entire section §7-204 of Article Tax - Property be deleted or replaced.

Secular Maryland advocates for equal treatment under the law for religious and non-religious organizations and individuals. The most effective way to minimize distinctions between organizations and individuals that are religious and those that not religious is to minimize the use of terms such as "religious" in the laws. Treating non-profit organizations the same regardless of whether they are, or are not, religious would simplify the law while ensuring equity between similarly situated non-profit organizations. Granting fraternal and religious non-profit institutions a property tax exemption, as this provision and a neighboring provision of the law do, without reciprocally granting similar non-religious non-profit institutions the same property tax exemption, is unbalanced. Because fraternal organizations operate "on a lodge system with a ritualistic activity" they are often closed to non-theists. This tax policy favors religious viewpoints and activities over non-religious viewpoints and activities as if the former has some unique merit or special advantage over the latter. Citizens of Maryland who are non-religious and non-theistic, or are not interested in lodge system based ritualistic activities, do not benefit from these property tax exemptions. We do not worship a deity or "higher power", we do not pray, we do not believe in, or otherwise maintain a skeptical perspective towards, the existence of a supernatural realm. We are not thereby disadvantaging the state and we should not thereby need to resort to the artifice of claiming our organizations are "religious" to qualify for the property tax

exemption.

Respectfully,  
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