



MARYLAND  
CATHOLIC  
CONFERENCE

February 08, 2023

SB 318

Income Tax - Healthy Indoor Air Quality Tax Credit

Senate Budget & Taxation Committee

Position: Favorable

The Catholic Conference is the public policy representative of the three (arch)dioceses serving Maryland, which together encompass over one million Marylanders. Statewide, their parishes, schools, hospitals, and numerous charities combine to form our state's second largest social service provider network, behind only our state government.

Senate Bill 318 creates a nonrefundable credit against the State income tax for 50% of the costs incurred to purchase and install indoor air quality equipment for use in certain residential or small business commercial properties. The Comptroller's Office is required to administer the credit and may, in consultation with the Maryland Energy Administration (MEA), adopt regulations implementing the bill.

In his encyclical, *On Care for Our Common Home (Laudato Si')*, Pope Francis tells us, "Then too, there is the recognition that God created the world, writing into it an order and a dynamism that human beings have no right to ignore. We read in the Gospel that Jesus says of the birds of the air that "not one of them is forgotten before God" (Lk 12:6). How then can we mistreat them or cause them harm? I ask all Christians to recognize and to live fully this dimension of their conversion. May the power and the light of the grace we have received also be evident in our relationship to other creatures and to the world around us. In this way, we will help nurture that sublime fraternity with all creation which Saint Francis of Assisi so radiantly embodied."

Senate Bill 318 aims to address the much-needed reforms to energy consumption policies and standards to be set to sustain and achieve a healthy global ecosystem. We encourage discussion around the components and goals outlined in this legislation and hope they are a catalyst for meaningful ecological policy reform.

The Conference appreciates your consideration and, for these reasons, respectfully requests a **favorable** report on Senate Bill 318.