

# **AIMD Testimony - SB 324 (Transportation) - 2023.pd**

Uploaded by: Ariel Sadwin

Position: FAV



**SENATE BUDGET & TAXATION SUBCOMMITTEE**

**FEBRUARY 8, 2023**

**SENATE BILL 324**

**INCOME TAX - CREDIT FOR STUDENT BUS TRANSPORTATION EXPENSES**

**TESTIMONY OF RABBI ARIEL SADWIN,  
EXECUTIVE DIRECTOR, AGUDATH ISRAEL OF MARYLAND**

**SUPPORT**

Agudath Israel of Maryland speaks on behalf of the Orthodox Jewish communities across Maryland. Agudath of Maryland provides support and representation for the 30 Jewish day schools across Maryland, and for the thousands of parents and children who attend these schools.

**ECONOMIC EQUITY IMPACT:** A recent survey conducted by Agudath of Maryland with over 1,500 responses from Baltimore families with children in Jewish day schools found that over three quarters of parents find themselves forced to carpool or hire paid drivers to send their children to school. Roughly seventy percent of the respondents said that the strain of ineffective school transportation has caused significant stress in their life, and a majority of respondents added that transportation costs (such as gas, wear-and-tear on vehicles, and the necessity to purchase a large vehicle to accommodate the carpool) are a significant strain on their family budgets, and that they had experienced employment challenges due to the issue. This bill would provide peace of mind and economic relief to struggling families as they deal with the difficulties of transportation, and would allow more parents (particularly women) to enter the job market by freeing them from the constraints of driving to school.

**ENVIRONMENTAL IMPACT:** Every day, hundreds of minivans, SUVs, and other high-occupancy vehicles clog the roads as carpools ferry their children to school. Making school busing a viable option for these families would be a huge step in reducing our state's emissions and would be a tremendously impactful step in meeting the existential challenge of climate change. Given that Maryland school buses are transitioning to be electrically-powered, the impact of replacing hundreds of private vehicles with a fleet of electric buses would drastically reduce the environmental footprint of school transportation.

**SAFETY:** The swell of vehicles on the community roads during carpool rush hour results in traffic delays and frequent instances of fender-benders. According to the National Highway Traffic Safety Administration, students are 70 times more likely to get to school safely when taking a school bus instead of traveling by car, as buses are heavier and distribute crash forces differently than cars, in addition to being equipped with bright lights, large mirrors, and stop-sign arms.<sup>1</sup> Making school busing a viable option would protect both children and other commuters.

**COST:** The Fiscal and Policy Note for SB 324 estimates a revenue loss of roughly \$10 million. This number must be weighed against current transportation expenditures. For example, a General

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<sup>1</sup> <https://www.nsc.org/community-safety/safety-topics/school-safety/buses-safest-transportation-for-school-children>

Assembly report from 2020<sup>2</sup> found that local school systems in our state spent \$637.3 million on student transportation services in FY 2018 alone, with per pupil student transportation costs exceeding \$1,000 in several counties. The Maryland State Department of Education estimates a \$336 million dollar state expenditure as necessary for adequate school transportation for FY2023.<sup>3</sup> Against this backdrop, the cost of this legislation is minimal, especially when weighed against the gains in economic productivity, safety, and environmental impact.

**CONCLUSION:** Expanding school bus availability would provide economic benefits, environmental benefits, and safety benefits, and advance the cause of equity. We therefore respectfully ask for a favorable report on SB 324.

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<sup>2</sup> [https://mgaleg.maryland.gov/2020RS/fnotes/bil\\_0006/hb1226.pdf](https://mgaleg.maryland.gov/2020RS/fnotes/bil_0006/hb1226.pdf)

<sup>3</sup> <https://mgaleg.maryland.gov/pubs/budgetfiscal/2023fy-budget-docs-operating-R00A02-MSDE-Aid-to-Education.pdf>

**MD Catholic Conference\_SB 324\_FAV.pdf**

Uploaded by: Garrett O'Day

Position: FAV



MARYLAND  
CATHOLIC  
CONFERENCE

**February 8, 2023**

**SB 324**

**Income Tax - Credit for Student Bus Transportation Expenses**

**Senate Budget & Taxation Committee**

**Position: FAVORABLE**

The Maryland Catholic Conference offers this testimony in support of Senate Bill 324. 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 324 would provide school families with a refundable credit against the State income tax for qualified bus transportation expenses incurred on behalf of a school student. The transportation expenses must be paid to a school or school system for daily bus transportation to and from school. The bill, as written, is limited only to bus transportation. The credit is for busing for both public and nonpublic school students.

The maximum value of the credit provided by Senate Bill 324 would be \$1,500 per student. This is approximately in line with the average per child cost to parents for chartering school buses for the school year.

Each year, the Conference places great emphasis on and supports legislation in the areas of the environment and care for our common home, access to education for low and middle-income students, and the dignity of work and access to employment. At times, legislation proposed by the Generally Assembly positively intertwines several areas of care and concern to the Conference and this is one of those examples.

This legislation would be good for our environment, lessening the carbon footprint of potentially thousands of extra vehicles statewide in transporting students to school by shared transportation. Additionally, this bill will provide greater access to work, freeing parents up for different shifts, or earlier or later workdays, allowing them to better organize their work and parenting schedules.

Lastly, Maryland's Catholic schools serve tens of thousands of lower and middle-income families, and they are not provided busing through the State of Maryland, as they do in many other states. This bill would act to make organized school transportation affordable for those families. It is for these reasons that we ask for a favorable report on Senate Bill 324.

# **J Prero Testimony on SB 324.pdf**

Uploaded by: Judah Prero

Position: FAV

**Maryland General Assembly**  
**Senate Budget and Taxation Committee**  
**February 8, 2023**

**SB 324**

**FAVORABLE**

**Submitted by Judah Prero, Esq., Arnold & Porter Kaye Scholer LLP**

Chair Guzzone, Vice Chair Rosapepe, and members of the Budget and Taxation Committee. My name is Judah Prero, and I am a resident of Baltimore City who has been engaged in the practice of environmental law for over two decades. I have also worked together with schools and organizations in my community, including Agudath Israel of Maryland.

I appreciate the opportunity to testify today and look forward to additional opportunities to provide information to the Legislature on how the use of school buses can mitigate against traffic conditions that result in air pollution.

I speak today in support of SB 324 – concerning the credit for student bus transportation expenses. This bill is just one of a number of bills being heard today that look to incentivize actions that are beneficial to health and the environment.

This bill has personal significance to me. I have been involved in matters related to the environmental issues stemming from transportation for over a decade. Earlier in my career, I served as a Maryland State Assistant Attorney General both under Attorneys General Curran and Gansler. My client was the Maryland Department of the Environment, and I was the counsel for MDE's Mobile Source program in the Air and Radiation Management Administration – the division that deals with the air pollution impact of cars, trucks, buses - mobile sources. As a parent of ten children, I observed over the years how private school parents in the area of Baltimore in which I live spend considerable time on a daily basis carpooling or simply driving their own children to and from school. School buses have not been a viable option.

A large segment of the community in which I live in northwest Baltimore City and in the Pikesville area send their children to parochial schools. The main schools that service this community are generally not located within walking distance of the residences. Consequently, carpooling is routine for families with school-aged children. However, because of the large amount – and growing number - of children attending school, and the distance of the school from the residences, large numbers of full size and mini vans are on the road every day. The carpools travel on main arterial roads, such as Reisterstown Road and Park Heights Avenue, in the area of on- and off- ramps to the Baltimore Beltway, usually during rush hour periods. This creates a situation where the increased amount of vehicles on the roads simultaneously can lead to congestion, which results in slower moving cars and therefore a greater amount of tailpipe emissions. It appears that even with ridesharing/carpooling, the issue of traffic congestion which results in degraded air quality is apparent.

Observing this, I, along with community representatives, met with MDE's Mobile Source division to present some of the facts about the pupil transportation issue, specifically in the Pikesville/ Northwest Baltimore City area. The environmental professionals at MDE agreed that there was an air quality and congestion issue stemming from cars and vans being used for pupil transportation. Reducing the

amount of cars on the road, which would in turn relieve traffic congestions, would address this issue. That can be done through the use of school buses. I am sure this is not a situation unique to my area.

The reasons for why utilization of organized school buses posed a challenge in the past have been economic in nature – and, as others testifying today will explain, it is a challenge that can be addressed with the incentives contained in this bill. I want to emphatically express my belief that promoting mass pupil transit can have environmental and health benefits that accrue to all Marylanders. The expenditure is a worthwhile investment. Accordingly, it's my hope that the General Assembly passes this bill. Thank you for your consideration.



# **Testimony In Support of SB 324 - Budget and Taxati**

Uploaded by: Rich Ceruolo

Position: FAV



February 6, 2023

Maryland Senate  
11 Bladen St.  
Annapolis, MD. 21401

**In Support of SB 324: Income Tax Credit – Student Bus Transportation**

Members of the Maryland Senate’s Budget and Taxation Committee.

We are an organization of military and non-military families with over 1500 plus members and fully support giving parents who had to supply their students with transportation a tax credit of up to \$1500.

This bill would be a financial help to families that need the most help during these extremely trying times. Especially those that suffer with disabilities or who suffer from chronic health conditions. That money can make a positive impact on many Maryland families, and their ability to build their savings, or to afford necessities like medications, health care and a variety of necessary therapies.

Our children’s buses did not show up a lot of the time, were often late or were too full to pick up our students with disabilities. Leaving it too parents to pick up the slack and drive their children to school, often taking time out of their busy work schedules. This kind of tax credit will go a long way to help our families. We would really love to see it retroactively applied to the Fall of the 2022-2023 school year.

So many of our families are still hurting financially from the past 3 years of health and economic hardships, we all can use a helping hand during these trying times. We hope that the MGA will also work on other constructive ways of supporting working families and elderly populations moving forward. This one is many steps needed to support our varied communities of PAC members.

The future of Maryland’s economy lies with its families that we need to be supporting now and into the future. Let’s support them now when they need it the most.

Please support Senate Bill 324 and return a favorable report. Thank you for your time, and for considering our testimony today.

Mr. Richard Ceruolo | [richceruolo@gmail.com](mailto:richceruolo@gmail.com)  
Parent, Lead Advocate and Director of Public Policy  
Parent Advocacy Consortium (Find us on Facebook/Meta)  
<https://www.facebook.com/groups/ParentAdvocacyConsortium>

# **SB324 BJC Fav Bus tax credit.pdf**

Uploaded by: Sarah Miicke

Position: FAV

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 Shomrei Emunah Congregation  
 Suburban Orthodox Congregation  
 Temple Beth Shalom  
 Temple Isaiah  
 Zionist Organization of America  
 Baltimore District

**WRITTEN TESTIMONY**

**Senate Bill 324 - Income Tax - Credit for Student Bus Transportation Expenses**

**Budget and Taxation Committee**

**February 8, 2023**

**SUPPORT**

**Background:** Senate Bill 324, (SB324), would create a tax credit for parents for the daily bus transportation of their student to and from school for a maximum of \$1500 tax credit per a student. Eligible schools include public schools and nonpublic schools that participate in the nonpublic school textbook and technology program.

**Written Comments:** The Baltimore Jewish Council supports excellence in education. Area Jewish Day schools educate more than 8,000 students. For much of the Jewish community, a Jewish Day School education is not a choice, it is a necessity. Many parents send their children to nonpublic schools to give them an opportunity for advancement and a school setting where they can receive the opportunities they need to succeed. Unfortunately, tuitions are a crushing burden for many of these families. Many of the Jewish schools in our community serve a population that is 20%- 40% FARMS. SB324 would give financial relief to parents by giving them a tax credit for the bus transportation costs associated with getting their children to and from school.

Further, The Baltimore Jewish Council and The Associated Jewish Community Federation of Baltimore are committed to repairing our world. We represent The Pearlstone Center in Reisterstown, MD, a conference center and farm that employs and teaches sustainable practices. If enacted, SB324 would mean fewer cars on the road, and less stalling in front of school and wasted gas, all of which would have a positive impact on the environment.

For these reasons, the Baltimore Jewish Council asks for a favorable report on SB324.

***The Baltimore Jewish Council, a coalition of central Maryland Jewish organizations and congregations, advocates at all levels of government, on a variety of social welfare, economic and religious concerns, to protect and promote the interests of the Associated Jewish Community Federation of Baltimore, its agencies and the Greater Baltimore Jewish community.***

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Zionist Organization of America  
    Baltimore District

# **SB0324\_UNFAV\_LWVMD Income Tax – Credit for Student**

Uploaded by: Lois Hybl

Position: UNF



**TESTIMONY TO THE SENATE BUDGET AND TAXATION COMMITTEE**

**SB 324 Income Tax – Credit for Student Bus Transportation Expenses**

**POSITION: Oppose**

**BY: Nancy Soreng, President**

**Date: February 8, 2023**

The League of Women Voters of Maryland (LWVMD) opposes public funding for vouchers or other aid for private and parochial schools. This bill, **SB 324 Income Tax – Credit for Student Bus Transportation Expenses**, is another form of providing state aid for nonpublic education. The state's primary responsibility is to support public school students, regardless of race/ethnicity, gender, socioeconomic status, language, and physical and academic ability.

**The LWVMD strongly opposes SB 324.** This bill would allow a parent or guardian who pays a nonpublic school for bus transportation to take up to \$1500 in a refundable tax credit for that expense if that school participates in the Nonpublic Schools Textbook and Technology Grants Program.

At this time we need to focus on providing funds for public schools and improving and implementing the Blueprint for Maryland's Future. The Covid-19 epidemic requires that we target funds to reduce learning loss among public school students. Also, additional funding will be needed for the Blueprint after FY27, so we should not be requiring a tax expenditure to benefit nonpublic schools.

We urge the committee to give an unfavorable report to **SB 324**.

# **LOI - SB 324 - Credit for Student Bus Transportati**

Uploaded by: krista sermon

Position: INFO



**Letter of Information – Senate Bill 324 – Income Tax – Credit for Student Bus  
Transportation Expenses**  
*Budget and Tax Committee*  
*February 8, 2023*

Senate Bill 324 provides a refundable credit for expenses paid to a school or school system for the daily bus transportation of a school student to or from a school. The school to which the expenses were paid must participate in the Nonpublic Schools Textbook and Technology Grants Program for the bus expenses to qualify for the credit. The refundable credit may not exceed \$1,500.

The Comptroller has concerns about validating the credit to ensure the amount is only given to taxpayers who qualify. The amount and refundability of the credit suggest this credit would be susceptible to fraud. To prevent fraudulent claims for the credit, the Comptroller would validate the credit either upon receipt of the return claiming the credit, or on audit after the credit has been granted.

Front-end validation of any attachment to the return requires manual review. Manual review delays the processing of the subject return and draws resources from other processing functions. Review only upon audit puts the Comptroller in the position of clawing back up to \$1,500 from a taxpayer up to 3 years after the return was filed.

Further, proving the expense was incurred may be difficult, even for those taxpayers legitimately claiming it. The qualified bus transportation expense must be paid “to a school or school system.” The expense may be included as part of tuition and difficult to identify if not stated as a separate line item. The expense may also be paid directly to the bus transportation provider, in which case it would not qualify for the credit.

In administering other credits, the Comptroller often receives a list of taxpayers qualifying for the credit from the agency administering the credit. The Comptroller then cross-checks the returns claiming the credit against the list. In this case, it may not be practicable to have each qualifying school submit a list of students and bus expenses to the Comptroller.

As always, the Comptroller’s Office is willing and available to discuss these concerns or any questions you may have at your convenience. Please contact Justin Hayes, Legislative Director at [jhayes@marylandtaxes.gov](mailto:jhayes@marylandtaxes.gov) or 410-260-7696.

