

SENATOR SARAH ELFRETH
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Budget and Taxation Committee

Subcommittees

Capital Budget

Pensions

Chair, Public Safety,
Transportation, and Environment

Joint Committee on the Chesapeake and
Atlantic Coastal Bays Critical Area

Chair, Joint Subcommittee on
Program Open Space/Agricultural
Land Preservation

THE SENATE OF MARYLAND
ANNAPOLIS, MARYLAND 21401

January 25th, 2023

Testimony in Favor of SB0141
Income Tax - Subtraction Modification for Adoption Expenses - Alterations

Chairman Guzzone, Vice-Chair Rosapepe, & members of the Budget and Taxation Committee,

I respectfully request a favorable report of Senate Bill 141, which would increase the subtraction modifications offered to Marylanders who adopt children.

Maryland has fairly minimum levels of adoption of roughly 300 adoptions per year: however, there are over 4,000 children in out-of-home care¹ in our State. Additionally, the subtraction modification currently offered has not been raised in years or kept pace with inflation. The combination of both the lack of this subtraction modification keeping up with inflation and the rate of adoptions not keeping up with the amount of children we have in out-of-home care has led to the introduction of this bill.

This legislation will further support families who choose to adopt by:

1. Increasing, from \$6,000 to \$12,000, the subtraction modification for the adoption of a child with special needs.
2. Increasing, from \$5,000 to \$10,000, the subtraction modification for the adoption of a child without special needs.

Additionally, this legislation will remove the difference in current law that provides a lower subtraction modification for those that adopt children who are not residents of the State.

Once again, I respectfully request a favorable report of Senate Bill 141 to further support Maryland residents growing their families through adoption.

Sincerely,

A handwritten signature in black ink that reads "Sarah Elfleth".

Sarah Elfleth

¹<https://www.adoptuskids.org/adoption-and-foster-care/how-to-adopt-and-foster/state-information/maryland#:~:text=live%20in%20Maryland,Information%20on%20Maryland's%20children,are%20legally%20free%20for%20adoption.>