



MARYLAND
CATHOLIC
CONFERENCE

January 24, 2023

House Bill 02

Income Tax – Subtraction Modification – Union Dues

House Ways & Means 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.

The Conference supports House Bill 02. This bill would allow a subtraction modification under the Maryland income tax for certain union dues paid during the taxable year.

The important role that unions play in our society must be recognized. The purpose of unions is *“not simply to defend the existing wages and prerogatives of the fraction of workers who belong to them, but also to enable workers to make positive and creative contributions to the firm, the community, and the larger society in an organized and cooperative way.”* *Laborem Exercens* #304

Union dues are an essential expense for workers in their quest for fair wages and job security; all workers should be allowed a subtraction modification on their Maryland tax returns.

It is for these reasons that the Maryland Catholic Conference respectfully asks for a **favorable** report on HB 02. Thank you for your consideration.