



MARYLAND
CATHOLIC
CONFERENCE

March 23, 2023

Senate Bill 141

Income Tax - Subtraction Modification for Adoption Expenses – Alterations

House Ways and 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.

Senate Bill 141 alters eligibility for and the amount of a subtraction modification under the Maryland income tax for a taxpayer who adopts a child during the taxable year.

SB 141 will allow for the subtraction from Maryland income tax for a taxpayer who adopts a child. There is no shortage of parents waiting to adopt, but often because of financial reasons, many are not able to adopt. The reasons for the high cost of adoption are complex and there is no single solution to reduce cost. A tax subtraction modification for adopting parents, however, is one thing that the state is capable of doing which would provide some relief to adopting parents.

SB 141 would help those who choose to adopt with financial assistance. As Pope Francis reminds us *“Adopting a child is an act of love, offering the gift of a family to someone who has none. It is important to insist that legislation help facilitate the adoption process”* (*Amoris Laetitia*, par 179). This bill will make the adoption process more affordable for those families who open their homes to a child in need.

The Maryland Catholic Conference supports this legislation and hopes that the general assembly will help provide financial assistance for those who choose to adopt.

For these reasons, the Maryland Catholic Conference asks for a favorable report on **SB 141**.
Thank you for your consideration.