



MARYLAND
CATHOLIC
CONFERENCE

January 31, 2024

SB 528

Income Tax - Credit for Nonpublic School Student Bus Transportation Expenses

**Senate Budget & Taxation Committee
Position: FAVORABLE**

The Maryland Catholic Conference offers this testimony in support of Senate Bill 528. 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. We offer this testimony on behalf of the families of more than 50,000 students served by over 150 PreK-12 Catholic schools in Maryland.

Senate Bill 528 would provide nonpublic 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 maximum value of the credit provided by Senate Bill 528 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 528.