

# Signed 647.pdf

Uploaded by: Arthur Ellis

Position: FAV

ARTHUR ELLIS, CPA  
*Legislative District 28*  
Charles County

ASSISTANT DEPUTY MAJORITY LEADER

Finance Committee

*Senate Chair*  
Joint Committee on the  
Management of Public Funds

Chair, Charles, St. Mary's and Calvert  
Counties' Senate Delegation



THE SENATE OF MARYLAND  
ANNAPOLIS, MARYLAND 21401

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Waldorf, Maryland 20602

February 15, 2024

**Testimony of Senator Arthur Ellis in Support of Senate Bill 648: Business Regulation –  
Contractors, Subcontractors, and Brokers – Prohibited Conduct**

Dear Chair Beidle, Vice Chair Klausmeier, and Members of the Finance Committee:

Senate Bill 648 prohibits a person from serving or acting as a broker between a contractor and subcontractor during the 5-year period immediately following the date the person was convicted of an offense constituting criminal malfeasance, misfeasance, or nonfeasance under any federal or State law.

I urge your favorable report on Senate Bill 648.

Yours in Service,

  
Arthur Ellis – District 28

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February 15, 2024

**Testimony of Senator Arthur Ellis in Support of Senate Bill 647: Abandoned Cemeteries  
Fund – Establishment and Income Tax Checkoff**

Dear Chair Beidle, Vice Chair Klausmeier, and Members of the Finance Committee:

Senate Bill 647 establishes the Abandoned Cemeteries Fund to provide for the care, preservation, maintenance, and restoration of abandoned cemeteries in the State; establishes a certain income tax checkoff for voluntary contributions to the Abandoned Cemeteries Fund; and requires the Comptroller to include a checkoff on individual income tax return forms for voluntary contributions to the Fund and to include certain information in each individual income tax return package.

I urge your favorable report on Senate Bill 647.

Yours in Service,

A handwritten signature in black ink that reads "Arthur Ellis" with a small "AB" monogram at the end.

Arthur Ellis – District 28

**RBS SB 0647 Testimony February 2024.pdf**

Uploaded by: candy warden

Position: FAV

Candy Warden, President  
Rosa Bonheur Society, Inc.  
10240 Harvest Fields Drive  
Woodstock, MD 22163  
February 07, 2024

SB 0647 Testimony: FAVORABLE

Sponsor: Senator Ellis

My name is Candy Warden. I am President of the Rosa Bonheur Society, Inc., a volunteer, nonprofit group formed in 2007 to protect and preserve the Rosa Bonheur Memorial Park, a Maryland human and pet cemetery with thousands of burials. The people with loved ones resting at our cemetery span across all the counties of Maryland.

In having over 16 years of experience of cemetery work both with the Rosa Bonheur Society, Inc. and the Coalition to Protect Maryland Burial Sites I am very aware of the impact of abandoned cemeteries on the families concerned and the communities in which they are located.

#### The Problem

Cemeteries require regular maintenance and repairs, such as, repairing and cleaning memorials, replacing and/or repairing broken fences, filling sunken and eroded areas, lawn mowing, and landscape care. There are also the effects of vandalism and other wanton destruction, which also need to be addressed. The following are several examples of abandoned cemeteries in various counties:

The Magruder Family cemetery in Prince George's county is overgrown and under-maintained due to lack of clear ownership and regular maintenance.

In Anne Arundel County there are over 30 cemeteries identified as abandoned with most being overgrown with vegetation and many being used as trash dumps and parking lots.

Harford County is home to Johnson-Hill Cemetery where the developer that owns the property denies ownership, so the cemetery has fallen into a state of thorough neglect and most of the headstones have been broken.

In Howard County in a Valley Mede neighborhood (formerly the Arcadia Estate) there is nestled in a wooded area thick with thistle and high grass an abandoned cemetery that has been neglected for years. The stone wall has fallen in, there are smashed headstones, fallen monuments, and open sarcophagi. Ownership is unknown as the developer that built the surrounding homes has moved on.

Abandoned cemeteries may range from one grave to thousands of graves as in the case of Baltimore County's Zion Cemetery. When the owner Warren Harmis passed away it was discovered that he had misrepresented the cemetery as belonging to the AME church to avoid paying taxes. As the cemetery falls into ruin with broken headstones, collapsing burial locations, overgrown grass and weeds, etc. no one knows who owns it.

#### Benefits of SB 0647

By establishing an Abandoned Cemeteries Fund and check-off on individual income tax returns for voluntary contributions to the fund administered by the Secretary working with the Maryland Office of Cemetery Oversight to distribute those funds the important issues facing abandoned cemeteries would receive widespread recognition and much needed relief would be provided for the citizens and communities of the State of Maryland.

SB 0647 would make it possible for communities and non-profit organizations to obtain funding that is not otherwise available to them since they lack ownership.

SB 0647 would help sustain ongoing efforts and perhaps inspire new efforts to preserve and protect abandoned cemeteries by offering fiscal and official support for those endeavors.

Protected and preserved abandoned cemeteries that are maintained by communities and non-profits will not only beautify and make neighborhoods safer, but also offer opportunities for people to become actively engaged in contributing to the well being of their specific community.

There is also a lot of history important to the future of Maryland to be found in abandoned cemeteries across the State of Maryland. It is by knowing the past that we learn lessons that help us grow in the understanding of life and the contributions of our ancestors that have made our present lives possible. Providing funding for these cemeteries allows for the protection of our heritage and the study of those individuals found in endangered cemeteries. There is much to learn, but we need access to preserved and protected cemeteries that celebrate the contributions of all people including enslaved peoples, freed people, and those of other diverse socio-cultural, ethical, and religious backgrounds.

SB 0647 will provide all of these benefits for the constituents of the State of Maryland.

**SB 828 final 2.pdf**

Uploaded by: Christine Simmons

Position: FAV



P. O. Box 1533, Ellicott City, Maryland 21041 [www.cpmb.org](http://www.cpmb.org)

## Christine Simmons Written Testimony at Maryland Senate Finance Committee

SB 647 [CF] HB 828-Abandoned Cemeteries Fund-establishment and Income Tax Checkoff, Feb. 16, 2024

Today I represent the Coalition to Protect Maryland Burial Sites, the state-wide nonprofit dedicated to identifying, protecting, and preserving cemeteries in Maryland. We are enthusiastically in favor of HB828. In my 35 years of researching in Anne Arundel County, I am often asked to help citizens with funding for repairs, professional tree work, and repairing tombstones and fencing. Local individuals or groups may decide to “take on” a cemetery to help preserve it. There is usually an issue involving costs for supplies and professional services needed. This proposed checkoff can be helpful.

Abandoned cemeteries are further burdened with ownership issues. Families die off, move away, caretakers become infirm and can no longer care for the cemeteries, children may not be aware that there is a family cemetery, trees damage fencing and tombstones, and the costs involved are prohibitive to descendants and community groups who are interested in reviving these sites. As time goes on, ownership and deterioration issues become more difficult to resolve. County governments are rarely willing to assume ownership of these cemeteries.

Our Coalition supports this bill because defining “abandoned” is crucial, as is opening this door to meet the challenge of funding. Ultimately there should be creation of a central database of Maryland cemeteries, a speedy method to address burial sites with no known property owner, incentives for all counties and towns to identify sites, notification of descendants prior to disinterment, a requirement for funeral homes and State's Attorneys offices and county Health Departments to maintain relevant records, and increasing penalties for vandals and scoff-laws.

Thank you for your attention. I am happy to answer any questions.

Christine N. Simmons, [Tns0301@gmail.com](mailto:Tns0301@gmail.com), 410-978-7167. Board member, Coalition to Protect Maryland Burial Sites



# **SB647\_DavidZinner\_FAV**

Uploaded by: David Zinner

Position: FAV

Testimony of David Zinner for the Senate Finance Committee – February 16, 2024 in favor of SB 647

**My name is David Zinner. I'm been a member of the Maryland Advisory Council for Cemetery Oversight (ACCO) for 12 years though my testimony today is not as a representative of the Council. I'm also the coordinator of PRINCE, the Preservation and Rehabilitation Initiative for Neglected Cemetery Entities.**

**For many years, from every county in Maryland, we've heard complaints, concern and anguish about the condition of abandoned and severely neglected cemeteries. Abandoned cemeteries are an eyesore and show disrespect. They can become a burden for neighbors and municipalities.**

This is not a new problem. Back In 2005 the ACCO received a recommendation from Legislative Services to study the issue of abandoned and neglected cemeteries with the intention of developing legislation to address the issue. In 2009 legislation was introduced, but not passed.

**Over the last 5 years, the Office of Cemetery Oversight has worked closely with PRINCE, to bring prison work crews to work at cemeteries in need.**

**Last year, a joint effort of the Office of Cemetery Oversight and Workforce Development, delivered a cemetery maintenance training program taught in the prison to incarcerated citizens.**

**This year PRINCE is working on placing trained and experience incarcerated citizens in work release jobs in cemeteries.**

**We've learned a lot and we're ready to bring PRINCE's experience to address the state-wide problem of abandoned Maryland cemeteries. That is why we are excited to support SB 647. The bill takes a giant step towards addressing the problem of abandoned cemeteries. It will also raise awareness of this problem across the state of Maryland.**

Notice the tax checkoff portion does not go into effect until taxes are due for the year 2026 with an estimate of funds not being received until sometime in 2027.

However, there is much work to do to get the fund structure up and running.

- Explore the definition of abandoned cemetery and make sure it includes cemeteries that are severely neglected.
- Reach out to every county in Maryland and hear their assessment of abandoned cemeteries. County and municipal governments will play a critical role in this effort.
- Hear more about the efforts of other states in maintaining abandoned and neglected cemeteries.
- Meet with companies that have cemetery expertise
- Learn more about the PRINCE project working with incarcerated citizens
- Develop guidelines to apply for grants
- Identify additional private and governmental funding sources and incentive programs
- Look at models of partnerships between private entities, non-profit organizations and abandoned cemeteries

Please support SB 647

# **SB647\_DavidZinner\_History**

Uploaded by: David Zinner

Position: FAV

## History of Abandoned Cemetery Legislation in Maryland

Compiled by David Zinner -

From page 30 of the Sunset Review: Evaluation of the Office of Cemetery Oversight – Department of Legislative Services – October 2011

“The 2005 full evaluation recommended that the Advisory Council of Cemetery Operations study the issue of abandoned and neglected cemeteries with the intention of developing legislation to address the issue. The recommendations directed the advisory council to

1. seek input from

- a. the Maryland Association of Counties
- b. the Maryland Municipal League,
- c. the Department of Public Safety and Correctional Services,
- d. the Maryland Department of Planning,
- e. other historic preservation entities, and
- f. other appropriate persons;

2. develop a legislative proposal for introduction no later than the 2009 session.

The advisory council developed a proposal creating the Maryland Cemetery Heritage Program, which included the creation of a new special fund, the Maryland Cemetery Heritage Fund. At the time the proposal was submitted to the chairs of the Senate Finance Committee and the House Economic Matters Committee in February 2009, the department did not support the creation of a new special fund.

The department expressed that the expansion of special fund programs within State government could meaningfully undercut the flexibility need to maintain the State’s budgetary and revenue requirements in a difficult financial environment. The department advised the committee to review and consider the advisory council’s recommendations for action at a time when the State’s budgetary situation would allow them to be addressed without the economic constraints of the time. Legislation to implement the advisory council’s proposal has not been submitted to the General Assembly.”

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From page 50

[proposed definitions of Neglected, Abandoned, and Insolvent Cemeteries]

The Advisory Council proposes the creation of a special Fund. This fund will be created by using two primary revenue sources:

1. The addition of a fourth check-off item on State income tax returns that will be identified as the “Maryland Cemetery Heritage Fund” (the “Fund”); and
2. A mechanism whereby individuals and corporation/business interest can donate....

# **Abandoned Cemetery Fund Testimony SB 647- signed.p**

Uploaded by: John Dove

Position: FAV



DIVISION OF OCCUPATIONAL AND PROFESSIONAL LICENSING  
Office of the Commissioner  
1100 N. Eutaw Street  
Baltimore, MD 21201

Date: February 16, 2024

Committee: Finance

Bill Title: SB 647 - Office of Cemetery Oversight- Abandoned Cemetery Fund-Establishment  
and Income Tax Checkoff

Re: Testimony

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SB 647, entitled Office of Cemetery Oversight- Abandoned Cemetery Fund, will create a fund to restore and maintain cemeteries that, for any number of reasons, have fallen into disrepair. The Department of Labor will oversee the fund and the upkeep for cemeteries that have deteriorated due to abandonment and neglect.

Taxpayers will be able to make donations to the fund through their State Income Taxes through a prompt asking for a minimum of a \$1 donation. These donations would be placed in the "Abandoned Cemetery Fund." These donations will then be used to administer the fund and pay for the maintenance of the abandoned cemeteries.

This bill will continue to enhance the partnership between the OCO and the Department of Public Safety and Correctional Services (DPSCS) by utilizing teams of incarcerated persons to perform horticulture and restoration activities, providing skills and training for employment for inmates, as well as allowing the OCO to create new partnerships with small business and other deathcare organizations around our state.

By passing SB 647- Office of Cemetery Oversight- Abandoned Cemetery Fund, residents of Maryland (past & current) will be reassured that abandoned cemeteries will be cared for and the individuals buried there will finally be treated with respect.

Thank you for your time, and we ask this committee for a favorable report.

Sincerely,

A handwritten signature in black ink, appearing to read "John C. Dove, Jr.", written in a cursive style.

John C. Dove, Jr.  
Commissioner  
Division of Occupational and Professional Licensing

# Written Testimony for SB0647.pdf

Uploaded by: Jennifer Johnson

Position: FWA

**Written Testimony for Senate Bill 647 and House Bill 828**  
**Abandoned Cemeteries Fund – Establishment and Income Tax Checkoff**

Dear Senator Beidle, Senator Klausmeier, Senator Ellis and the entire Finance Committee,

Please accept the below as my written testimony in favor of with amendments SB0647 and HB0828.

While I am in favor of having a fund for cemeteries as it is very much needed, the current word Abandoned is excluding many of those cemeteries that actually need the help that this Fund can and will provide.

As an African American myself, I realize the importance of inclusion. Hence, I would like to know if the fund name can be changed to either the **Cemetery Fund or the Abandoned and Neglected Cemetery Fund**. As it stands right now if this legislation passes it would not benefit many cemeteries that actually need tons of help. Because many are neglected but property owners are either known or easily identifiable. (Via SDAT or a title search, etc.)

Including those that are neglected would make this a more inclusive effort that could benefit more cemeteries that really need help. The definition and terminology to be added for this to be more inclusive is as follows: **Neglected meaning : suffering a lack of proper care. Not receiving proper attention; disregarded.**

Feel free to contact me or David Zinner who is a colleague that sits on the Maryland States Advisor Council on Cemetery Operations with any Questions or concerns, our contact information is below. Thanks in advance for your time and consideration. We hope you will accept this amendment.

Sincerely,

Jennifer Johnson  
Member of Legislation Committee, The Coalition to Protect Maryland Burial Sites (CPMBS)  
Mobile: 410-929-2544  
Email : [jenniferelsiejohnson@hotmail.com](mailto:jenniferelsiejohnson@hotmail.com)

David Zinner  
PRINCE Coordinator  
Mobile: 410-733-3700  
Email: [davidzinner26@gmail.com](mailto:davidzinner26@gmail.com)





# **Ches Bay Trust Testimony - 2-15-24.pdf**

Uploaded by: Jana Davis

Position: INFO



**Date: February 15, 2024**

**For Information**

Submitted to: Ways and Means Committee

Submitted by: Chesapeake Bay Trust

The Chesapeake Bay Trust (the Bay Trust), a nonprofit grant-maker, was established by the General Assembly in 1985 to complement the work of state agencies by reaching out directly to community-based groups on the ground. The Bay Trust provides these groups the ability to lead and own their own work to benefit their communities and the environment, mainly through grants. The Bay Trust awards \$25-30 million annually and has made grants in every Maryland district, from Western Maryland to the Coastal Bays, ranging from \$200 to \$200K+ per award.

When the Bay Trust was created, the General Assembly did not provide a general appropriation to support this grant-making activity, but instead created two revenue streams that raise private, non-governmental dollars: the Chesapeake and Endangered Species Tax Check Off, on the state income tax form, shared with the Maryland Department of Natural Resources, and the bay vehicle license plate.

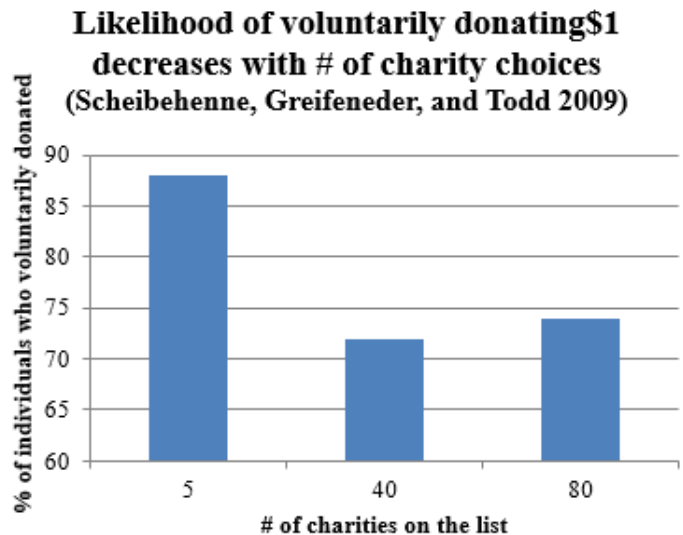
**Nature of Tax Checkoffs as a Revenue Stream: Danger of Too Many Choices (“Choice Overload”)**

The Chesapeake and Endangered Species Tax Checkoff, created in 1988, was one of the first tax checkoffs in the nation to raise money for a cause. For 8 years, it was the only option. The Fair Campaign Fund was added in 1996 as a second option, the cancer checkoff was added in 2003 as a third option, the disabilities checkoff was added in 2010, and last year, a fifth option was added to support veterans causes.

Unfortunately, while all of the additional causes and many more are worthy, more choices lead to an overall drop in revenue across all checkoffs as well as a drop in revenue to each individual checkoff. The reason: **Choice Overload**. Many of us have experienced that feeling in the peanut butter aisle of the supermarket: Staring at 30+ options for something we don’t really need. When we feel rushed, we often give up and move on to the necessities just to finish the grocery shopping chore.

Studies around the world have shown similar phenomena: One gave participants a

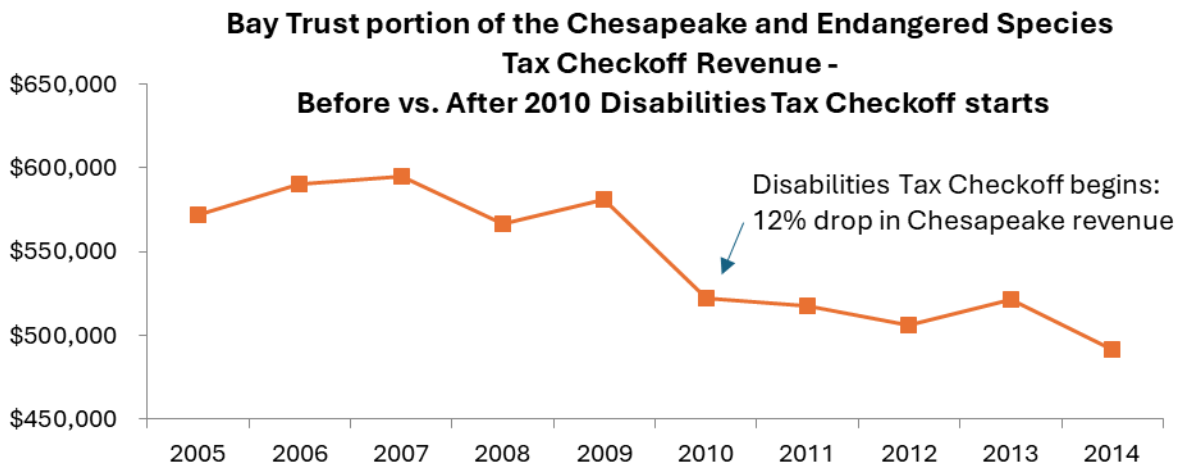
complicated task (like filing taxes), then offered them \$1 to either keep or donate to a charity on a list. When only five charity options were offered, 87% donated their \$1. When 40+ options were offered, that percentage dropped to 70-75%, meaning overall donations dropped and each charity individually received less. Another study gave participants an option to buy a jar of jam: When presented with 6 options, 12%



of people bought a jar. When presented with 24 options, only 2% bought a jar. A study offering employees 401K plans found that 75% participated when only 2 plans were offered; only 62% participated when 59 plans were offered.

The reason? Scientists believe that humans do not have the capacity to efficiently compare more than five options, so most of us will start looking at the first few options and then stop.

Donations to the Chesapeake and Endangered Species Fund show the same trend. When a new checkoff option was added in 2010, revenue to the Chesapeake checkoff dropped by 12%.



The fifth checkoff added in the 2023 legislative session will be implemented for Tax Year 2024, and the Bay Trust is budgeting for further decline. A sixth checkoff would likely lead to an even further decline in Bay Trust revenue, and would likely open the door to a multitude of new checkoffs such that no cause will see meaningful revenue.

### **Trade-Offs/ Unintended Consequences to Adding New Checkoffs**

Revenue drops driven by new checkoffs suggest that tradeoffs/unintended consequences should be considered before adding new ones. Because new checkoffs will harm each previous checkoff *and* the total pot, legislators might consider:

- a) Whether a new cause is going to be attractive to voluntary donors at tax time. If not, it will simply bog down the list of checkoff options for no major benefit, even for that particular cause.
- b) Whether a tax checkoff is the right kind of revenue stream. I.e., is the magnitude of the problem (how much total money is needed for the “cause”) commensurate with the amount likely to be raised by the tax checkoff? If the tax checkoff revenue is only going to be a drop in the bucket, so to speak, perhaps it’s not worth harming the existing checkoffs.

Several other tax checkoff ideas have been considered over the years. The fiscal note for one in 1998 (HB 1001) notes that after the addition of the second checkoff in 1996, “the total amount contributed by taxpayers to both check-off funds was approximately the same as before the introduction of the new check-off....This would imply that the introduction of a new check-off would not result in additional check-off contributions by taxpayers, but would reallocate funds among check-offs. The Chesapeake Bay and Endangered Species Fund... would thus likely decline to offset contributions to [the new check-off]...”

## Value of the Chesapeake and Endangered Species Tax Checkoff Revenue: Grants in Your Districts

The Bay Trust does not “keep” the tax checkoff revenue: It distributes the funds to ~400 grantees per year throughout Maryland (Youghiogheny, Chesapeake, and Coastal Bays watersheds).



The Bay Trust has made grants in every Maryland district, \$180 million through 12,500+ grants and projects since 1985, providing support for 100,000 K-12 students and adults annually to learn and accomplish measurable environmental improvement. The Trust makes ~400 awards per year and has ~1,000 active awardees at any one time. (see [www.cbtrust.org/impact](http://www.cbtrust.org/impact) or click on the QR code to the left for an interactive map to search for your district).



Demand exceeds availability of current level of funds by about 3:1. Trust

grantees are of two types: environmental organizations and non-environmental organizations that pursue green projects. Examples of the latter are schools, faith-based entities, homeowners’ and civic associations, and nonprofits focusing on other causes (health, jobs, housing, etc.) who see an intersection between the environment and their cause (e.g., Veterans Engagement program (<https://cbtrust.org/grants/veterans-engagement/>)).

The Bay Trust is known for its efficiency, putting on average 90 cents of every dollar into programs. Due to this uncommonly high efficiency, the Trust has been rated with the maximum four-star rating by the nation’s leading charity evaluator, Charity Navigator, for more than two decades, putting it in the top 1% of non-profits in the nation.

## Value of the Chesapeake and Endangered Species Tax Checkoff Revenue: Leveraging More Money for Maryland

The Trust leverages the Tax Checkoff and other unrestricted dollars into \$25+ million annually by attracting other partners with resources. An example is the Trust’s partnership with the U.S. Environmental Protection Agency, in which the Trust offers \$300,000, and the EPA matches it with \$1,000,000 for a Green Streets, Green Jobs, Green Towns grant program.

<https://cbtrust.org/grants/green-streets-green-jobs-green-towns/>;  
[\\$1M to help with ‘vital’ Chesapeake Bay improvement - WTOP News](#)

In addition, in 2021 and 2022, the General Assembly tapped the Trust to create and administer the Urban Trees Grant Program (2021)

<https://cbtrust.org/grants/urban-trees/> and the Chesapeake Conservation Corps (2020) [www.cbtrust.org/corps](http://www.cbtrust.org/corps), which we have partly staffed and supported with unrestricted Bay Plate dollars. The bay plate and other unrestricted revenue also funds our K-12 environmental education, on-the-ground restoration, and community engagement.



### More About the Chesapeake Bay Trust

The Trust was created by the Maryland General Assembly in 1985 as a non-profit grant-making organization with a goal to increase stewardship and engagement in the restoration of the state’s local rivers, streams, parks, and other natural resources in



diverse communities across the state, from the mountains of Western Maryland and the Youghiogheny watershed to the marshes of the Coastal Bays. The goal was to create an entity that could complement state agency work with groups on the ground: schools, nonprofit organizations, faith-based and reach large institutions, homeowners associations, community and civic associations, and other types of groups.



The Trust does not receive a direct state appropriation to support its operations, instead supported through revenue from the Chesapeake Bay vehicle license plate; half of the Chesapeake and Endangered Species Fund checkoff on the state income tax form; two new donation options through Maryland's online boating, fishing, hunting license system, one that focuses on veterans' rehabilitation; partnerships with federal, state, local agencies, family foundations, and corporate foundations; and individual donors.

A key Bay Trust tenet: All Marylanders benefit from healthy natural resources, and all Marylanders can help make natural resources better (aided by Trust grants), a sentiment that has led to the Trust's 16+-year-old Diversity, Equity, and Inclusion initiative (<https://cbtrust.org/diversity-inclusion/>).