

February 21, 2024



Jerry Kickenson  
Wheaton, MD 20902

**TESTIMONY ON SB0766 - POSITION: FAVORABLE**  
**THE FAIR SHARE FOR MARYLAND ACT OF 2024**

**TO:** Chair Guzzone, Vice Chair Rosapepe, and members of the Budget and Taxation Committee

**FROM:** Jerry Kickenson

**My name is Jerry Kickenson. I am a resident of District 18 and I am submitting this testimony on behalf of Jews United for Justice (JUF) in support of SB0766, The Fair Share for Maryland Act. Jews United for Justice organizes over 6,000 Jewish Marylanders and allies in support of local campaigns for social, racial, and economic justice.**

I have lived in Maryland for over 30 years. My wife and I moved first to Washington, DC for work, and then to Maryland when we had children. We did so because Maryland offered excellent schools, parks, recreation, and diversity. Whether Maryland had higher taxes than other nearby jurisdictions or not was never a factor, since we knew our taxes were going to services and programs that we could appreciate – programs that provided resources and support to those who needed them. However, I did not and still do not appreciate subsidizing tax avoidance by large and out-of-state corporations and the very wealthy, which the Fair Share Act would put an end to.

Classical Jewish legal commentary on tax policy includes a lively debate on whether taxes should be levied based on an equal amount per person, or based on means - the ability to pay. As early as the 14th century, the Tur (Hoshen Mishpat 103) legal commentary concluded that in most cases, taxes should be levied based only on wealth. More modern commentary, such as the 20th century Shuts Tsits Eliezer (2:22), goes further: almost all communal taxes should be assessed progressively - the wealthy pay more both in amount and percentage.

The Fair Share for Maryland Plan will ensure that Maryland's wealthiest residents and big corporate businesses pay their fair share in taxes. It would raise taxes on the largest estates, the highest-income residents, and multi-state corporations while increasing tax credits available to lower-income residents, especially families. It would do so while exempting retirement income,

small businesses, and farmers from the tax increases – providing resources and support for Marylanders and small business owners who need it the most

I have been privileged to earn much in my career. If the Fair Share for Maryland Plan was already law, I would be paying higher taxes on my income, and be subject to the estate tax. This is only fair and even benefits me. I can easily afford small tax increases in exchange for funding the reasons I moved to Maryland and why I intend to remain here- education, recreation, diversity, public safety, and so much more.

The Fair Share For Maryland Plan will enable Maryland to fund the Blueprint for Maryland's Future, needed transit and road improvements, and many more state needs while making our tax system fairer. In this time of budget constraints due to reduced revenue, the only responsible action is to implement revenue reform through the Fair Share for Maryland Act.

**On behalf of Jews United for Justice, I respectfully urge this committee to return a favorable report on SB0766.**