



Baltimore Jewish Council

An agency of The Associated

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Shaarei Tfiloh Congregation
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Suburban Orthodox Congregation
Temple Beth Shalom
Temple Isaiah
Zionist Organization of America
Baltimore District

WRITTEN TESTIMONY

Senate Bill 859: Fair Share for Maryland Act of 2025 Budget and Taxation Committee

March 5, 2025
Informational Testimony

Background: If enacted, Senate Bill 859 (SB859) makes several changes to Maryland's tax code. Proponents estimate that if all parts of the bill are passed, about \$1.6 billion would be raised in revenue each year. This would be accomplished by cutting taxes for Maryland families making less than \$80,000 a year, increasing taxes for the wealthiest Marylanders, requiring combined reporting for corporations, adding a capital gains surtax, changing the millionaires' estate tax, and closing the LLC loophole.

Written Comments: The Baltimore Jewish Council (BJC) represents The Associated: Jewish Community Federation of Baltimore and all of its agencies and programs. We believe that the state must adopt a tax and budget structure that raises sufficient resources to meet the needs of Marylanders and invest in Maryland's future. While no one likes paying more taxes, we prefer a fair, progressive and broad-based program of revenue enhancements over an approach that relies solely or primarily on budget cuts.

Tax fairness is not only morally right, but it's also essential to maintaining public support for the tax system. Traditionally, fairness has been divided into two important elements: horizontal equity and vertical equity. First, taxpayers with similar incomes should pay similar taxes, no matter how they happen to earn their money. Second, taxes ought to be based on the ability to pay them. Those who are struggling should pay the lowest rates. To that end, we support many of the proposed changes of this omnibus bill, including decreasing taxes for our most vulnerable Marylanders and raising taxes on those in the top 1%. This advances economic and racial justice.

However, in making tax policy, we also need to consider interstate and international economic competition. Any state that imposes a tax burden far different from that of its neighboring states runs the risk of hurting its economy. That is why any individual business tax – along with the state's overall corporate tax structure – must be compared with those of neighboring states. None of our



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neighboring states, except West Virginia, require combined reporting for businesses. We are worried about the potential consequences of having a policy that is different than our closest business competition. However, equally important to Maryland's economic competitiveness is the quality and sufficiency of core public services, including education, public safety, housing, health care, transportation and other essential needs. The total package is the measure of a state's competitiveness. We ask the committee to weigh these considerations when discussing this legislation.

The Baltimore Jewish Council, a coalition of central Maryland Jewish organizations and congregations, advocates at all levels of government, on a variety of social welfare, economic and religious concerns, to protect and promote the interests of the Associated Jewish Community Federation of Baltimore, its agencies and the Greater Baltimore Jewish community.