

March 5, 2025  
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**TESTIMONY ON SB 859 - POSITION: FAVORABLE**  
**Fair Share for Maryland Act of 2025**

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

**FROM:** David M. Friedman

**My name is David Friedman. I am a resident of District 14 and I am submitting this testimony on behalf of Jews United for Justice (JUFJ) in support of SB859, Fair Share for Maryland Act of 2025. JUFJ organizes over 6,000 Jewish Marylanders and allies in support of local campaigns for social, racial, and economic justice.**

Jewish tradition teaches that in a just world, all people - regardless of race, income, or zip code - would have what the Torah calls *dei machsoro*, resources sufficient for their needs (*Deut, 15:4-11*). More recently, modern Jewish legal commentary (such as Shuts Tsis Eliezar 2:22) teaches that all communal taxes should be assessed progressively - the wealthy pay more both in amount and percentage.

I have lived in Maryland for almost 45 years, moving here after getting married and starting my career as an economist at the US Bureau of Labor Statistics. We chose to live and raise our daughter in Maryland because of its excellent schools, recreation, public services, and diversity. As a retired Federal economist and a devoted Marylander, I find it alarming how upside-down current tax responsibilities are in our state. Our state favors tax avoidance by multi-state and multinational corporations, along with the wealthiest 1% of Marylanders who pay a smaller share of their family income in total taxes than the rest of us<sup>1</sup>.

The Fair Share for Maryland Act of 2025<sup>2</sup> would reform Maryland's tax system to make it more equitable by closing corporate tax loopholes<sup>3</sup> to ensure wealthy multinational corporations can't avoid paying Maryland state taxes, ensuring a level-playing field for Maryland's small businesses, and by making sure our wealthiest residents pay their fair share with an average tax increase of less than 1% of their income. It also implements a new business transportation fee for corporations and pass-through entities whose annual taxable income exceeds \$10 million. In

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<sup>1</sup> See <https://itep.org/whopays/maryland-who-pays-7th-edition/>

<sup>2</sup> See [Fact Sheet](#) for more details

<sup>3</sup> See [Get The Facts About Closing Maryland's Corporate Tax Loopholes](#) and [Limiting Another Tool for Corporate Tax Avoidance](#). Also see <https://itep.org/worldwide-combined-reporting-state-corporate-taxes/>, especially pages 8-11 for latest estimates for revenue raised by worldwide combined reporting.

addition, the Act provides tax breaks for working families by expanding Maryland's modest Child Tax Credit to reach more low- and moderate-income families and modestly increasing income eligibility for the Earned Income Tax Credit for some workers who are largely left out of the EITC now.

I have been privileged to earn much during my career and am now securely retired. If the Fair Share for Maryland Act was enacted, my wife and I might be paying higher taxes on our income and would likely become subject to the estate tax, but I consider those changes a fair part of my responsibilities as a Maryland resident. I could easily afford small tax increases in exchange for funding the reasons I made the choice to settle in Maryland and why I intend to remain here - education, recreation, public safety, diversity and so much more.

We can't grow our economy in Maryland if we are forced to cut back things like child care, community colleges, and transit service. Businesses and the Maryland workers they employ value these services and it is only fair that everyone contributes their fair share. In this time of serious structural budget challenges in Maryland, the only responsible action is to rebalance our tax structure through the Fair Share Act for Maryland Act of 2025, which also will raise \$400 million for transportation and up to \$2 billion annually for the General Fund to pay for education, health and other critical needs.

**On behalf of Jews United for Justice, I respectfully urge this committee to return a favorable report on SB859.**