



February 28, 2025

**TO:** Members of the Senate Budget and Taxation Committee

**SUBJECT: Support SB963: Abandoned and Neglected Cemeteries Fund – Establishment and Income Tax Checkoff**

Good afternoon. My name is Mark Edwards, and I am a member of the Maryland Cemetery Legislative Advocates (MCLA) and a member of the Board of Directors of Montgomery Preservation, Inc. Before I retired 3 years ago, I worked for over 46 years in the heritage preservation and cultural resource management field, including 18 years at the Maryland Historical Trust. I reside in Silver Spring, Montgomery County, Maryland.

Following the 2024 Maryland General Assembly session, advocates involved with cemeteries began meeting to share information about problems and challenges, review existing law, and to agree upon priorities for legislative changes to propose to the 2025 General Assembly. The working group includes individuals active in cemetery preservation, care, and maintenance as well as descendants, genealogists, and nonprofit organizations. These initiatives follow the survey and study requested by the Joint Chairmen and reported to the Maryland General Assembly on June 30, 2022. See the *Report on Historic African American Cemeteries to the Chairmen of the Senate Budget and Taxation Committee and House Appropriations Committee* submitted on June 30, 2022, by the Maryland Commission on African American History & Culture and the Maryland Historical Trust.

SB963 would establish the Abandoned and Neglected Cemeteries Fund to provide for the care, preservation, maintenance, and restoration of abandoned and neglected cemeteries in the state and create an income tax check-off on individual income tax returns for contributions to the Fund.

Abandoned and neglected cemeteries are found in many counties and municipalities throughout Maryland. These burial sites are often badly neglected, leading to significant damage of burials and often beautiful historic funerary structures and objects. They are often located in areas such as the Chesapeake Bay where increased flooding due to rapidly accelerating climate change is literally washing these cemeteries away.

Funding for abandoned and neglected cemeteries has real advantages to the State of Maryland:

- Checkoffs are very simple means of raising funds for an important program, and are considered a “one stop shop” by taxpayers to make charitable contributions.
- In every state, legislators often find income tax checkoffs appealing because they do not require a new tax.
- The public benefits from inclusion of a wide array of programs when making decisions about what activities should be funded using income tax programs. Of the 42 states that impose a personal income tax, nearly all allow taxpayers to make charitable contributions through

checkoffs on their personal income tax returns. One state, New York, offers 34 checkoff categories. Significantly, one of these, the Veterans Remembrance and Cemetery Maintenance Fund, received over \$950,000 in donations in State Fiscal Year 2022-2023. This represented the third highest level of funding received, behind only the Prostate Cancer Research, Detection and Education program, and Breast Cancer research.

- Inclusion of better care and protections of fragile resources on our state income tax form may increase awareness of the plight of abandoned and neglected cemeteries, and lead to their improved care and protection.

In the current challenging State revenue environment, enactment of this legislation not only makes good fiscal sense, but will also provide much needed funding to address immediate, short-term needs and well as long-range planning. Our fragile cemeteries need our help, and this program would be a powerful new tool to stabilize, restore, and maintain these for our present and future generations.

**For these reasons, I request that you support SB963.** Thank you for your consideration of my request.

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