



SB 104

Income Tax - Credit for Individuals Residing With and Caring for Elderly Parents

Senate Budget & Taxation Committee

Position: Support

The Maryland Catholic Conference offers this testimony in support of Senate Bill 104. The Catholic Conference is the public policy representative of the three (arch)dioceses serving Maryland, which together encompass over one million Marylanders. Statewide, their parishes, schools, hospitals and numerous charities combine to form our state's second largest social service provider network, behind only our state government.

Senate Bill 104 would provide those acting as caregivers to a single biological or adoptive parent a refundable tax credit of up to \$3,000 annually. To be able to claim the credit, the caregiving child must be a Maryland resident residing in the same principal residence as the parent and meet certain income threshold requirements.

As a society, it is essential that we provide for the people that have dedicated themselves to caring for those in need. In order to provide for the elderly and the disabled, we must ensure the continuance of support for caregivers in Maryland, particularly those caring directly for aging parents. In *Fratelli Tutti*, Pope Francis reminds us that, "by isolating the elderly and leaving them in the care of others without the closeness and concern of family members, we disfigure and impoverish the family itself. We also end up depriving young people of a necessary connection to their roots and a wisdom that the young cannot achieve on their own."

With a growing elderly population nationwide and hundreds of thousands of Marylanders currently caring for others, it is integral to the growth of communities that they are supported in their service to others. There is also a growing need to support these caregivers, many of whom cannot afford their care necessary for their aging immediate family members, particularly as the "Baby Boomer" generation ages. Therefore, now is an optimal time for ensuring state support for caregivers.

For these reasons, we urge a favorable report on Senate Bill 104.