



February 12, 2025

TO: Members of the House Health and Government Operations and Ways and Means Committees

SUBJECT: Support HB535: Criminal Law – Abandoned and Neglected Cemeteries Fund – Establishment and Income Tax Checkoff

Good morning. 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.

HB535 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 objects and structures. 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.
- In every state, legislators often find checkoffs appealing because they do not require a new tax.
- The public benefits from inclusion of a wide array of programs when making income tax checkoff programs.

- Inclusion of better care and protection of fragile resources on our state 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-funds to address immediate, short-term needs as 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 HB535. Thank you for your consideration of my request.

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