



Testimony - SB 468, Income Tax - Local Child Tax Credit - Authorization  
Favorable  
Senate Budget & Taxation Committee  
February 18, 2026  
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Honorable Chairman Guzzone & Members of the Senate Budget & Taxation Committee:

SEIU Local 500 represents thousands of public service workers across Maryland—educators, school support staff, higher education employees, and public sector professionals. Many of our members are working parents. They are the backbone of our communities, and they are doing everything right—working hard, raising children, and contributing to our State—yet too many are still struggling to make ends meet.

SB 468 authorizes counties to establish a local Child Tax Credit for low-income families with qualifying children. By allowing counties to provide an additional county income tax credit for families earning under \$15,000 in federal adjusted gross income, this bill gives local governments the flexibility to directly support the working families who need it most.

For families living paycheck to paycheck, even a modest tax credit can make a real difference. It can mean:

- Catching up on rent or avoiding eviction.
- Paying a utility bill before it is shut off.
- Covering childcare costs so a parent can stay in the workforce.
- Buying groceries without relying on a food pantry.

- Purchasing school supplies, clothing, or medication for a child.

Working families face rising costs across the board—housing, food, transportation, and childcare. At the same time, wages at the lower end of the income scale have not kept pace with inflation. SB 468 acknowledges that families with young children, especially children under six and children with disabilities, face additional financial strain. This targeted relief helps stabilize households at a critical time in a child’s development.

Importantly, this legislation does not mandate a new program—it empowers counties to act. It provides local flexibility to determine the amount of the credit and whether it will be refundable, allowing counties to tailor the policy to their fiscal realities while prioritizing family economic stability.

Research consistently shows that child tax credits reduce child poverty, improve health outcomes, and support long-term educational attainment. When families are more financially secure, children perform better in school, experience less stress, and have greater long-term opportunity. For SEIU Local 500 members who work in public schools and higher education, we see every day how economic insecurity impacts students. Supporting families is one of the most effective ways to support children’s success.

This bill is about dignity. It is about recognizing that working parents deserve support, not struggle. And it is about giving counties a practical tool to strengthen the economic foundation of their communities.

SEIU Local 500 urges a favorable report on Senate Bill 468 to help Maryland’s working families build stability, opportunity, and a better future for their children. Thank you Senator King for leading on this issue.

Thank you for your time and consideration.

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