



Written Testimony in Support of
SB 935 Income Tax – Subtraction Modification – Donations to Food
Banks and Other Charitable Entities
Budget & Taxation Committee | March 4, 2026
POVERTY FREE MARYLAND

Voting Member Agencies:

Anne Arundel County Food Bank

Baltimore Jewish Council

CASH Campaign of Maryland

Catholic Charities

Family League of Baltimore

Laurel Advocacy & Referral Services,
Inc.

Maryland Center on Economic Policy

Maryland Family Network

Maryland Food Bank

Maryland Hunger Solutions

Poverty Free Maryland

Poverty Free Maryland envisions a Maryland without poverty, and a future where all Marylanders have the support and economic stability that's needed to thrive.

Poverty Free MD is a statewide coalition of organizations and advocates working to reduce poverty and promote economic security across Maryland. Food insecurity remains one of the most immediate and destabilizing challenges facing families, and HB 903 offers a targeted, pragmatic policy tool to strengthen Maryland's emergency food system.

Across the state, food banks and pantries are experiencing sustained increases in demand, driven by rising costs of living, reductions in federal safety-net benefits, and persistent inequities in access to nutritious food.

The latest available data from USDA in 2023 illustrates this trend clearly. Across the state, approximately 10.4 percent of households – over two million people, are food insecure. With recent reductions and losses in SNAP benefits and other programs such as Medicaid and the continued rising cost of living and unemployment rates, we know this number is on the rise.

Food banks perform a critical role in ensuring households with no other options do not go without the necessary resources to survive.

SB 935 would establish a Maryland income tax subtraction modification of up to \$1,000 for donations of food or monetary gifts designated specifically for the purchase of food, when made to qualified charitable entities that provide food at no charge to individuals in need. This policy would meaningfully strengthen Maryland's hunger-relief infrastructure by encouraging private support for food procurement at a time when public resources are increasingly strained.

*Founded in 2025 through the merger of Welfare Advocates (established in 1979) and Marylanders Against Poverty (established in 1988), **Poverty Free Maryland** is a coalition of service providers, faith groups, and other organizations working together to exchange information, educate decisionmakers, and advocate for statewide public policies and programs necessary to address the underlying systemic causes of poverty and ensure that low-income Marylanders are provided with low- and no-barrier access to all resources needed to thrive and build a better life for the future.*

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Monetary donations designated for food purchases are especially critical because they allow food banks and pantries to:

- Purchase food when donated supply is insufficient or unpredictable
- Fill gaps in availability, including fresh, culturally relevant, or diet-specific foods
- Respond more quickly to shifts in community need

While federal nutrition programs and donated food remain essential, they are not sufficient on their own to meet growing demand, particularly as key supports have been reduced or eliminated. By incentivizing private food donations, SB 935 helps shift some of the burden created by federal funding gaps away from the state, while enabling everyday Marylanders to play a greater role in supporting food access in their communities.

Importantly, SB 935 includes a sunset provision and reporting requirement, ensuring the General Assembly can evaluate its effectiveness and fiscal impact over time.

By strengthening private support for emergency food systems, SB 935 will help ensure that food banks and pantries across Maryland can continue to serve families, seniors, and vulnerable individuals with dignity and consistency during uncertain economic times. For these reasons, the Poverty Free MD Coalition respectfully urges a favorable report on SB 935.