



January 21, 2026

SB 151

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 151. 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 151 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." Pope Leo has built further upon this sentiment more broadly, calling for "a 'revolution' of gratitude and care, to be brought about by regular visits to the elderly, the creation of networks of support and prayer for them and with them, and the forging of relationships that can restore hope and dignity to those who feel forgotten." (Pope Leo XIV, *Message of the Holy Father for the fifth World Day of Grandparents and the Elderly*, July 27, 2025) This legislation helps to promote families caring for their own as they age, fostering those bonds so necessary for the elderly, all while receiving the care they need from a trusted source.

With a growing elderly population nationwide and hundreds of thousands of Marylanders currently caring for others, the support provided by this bill is integral. Many family members cannot afford the 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 these caregivers.

For these reasons, we urge a favorable report on Senate Bill 151.