

SB 935
**Income Tax - Subtraction Modification - Donations to Food Banks and Other Charitable
Entities**
Senate Budget and Taxation Committee
March 4, 2026

FAVORABLE

Senate Bill 935 allows for up to \$1,000 to be subtracted from the Maryland income tax for monetary and food donations by a taxpayer to charitable organizations like food banks, homeless shelters, or religious organizations.

The Maryland Food Bank estimates that 1 in 3 Marylanders are at risk of food insecurity. A person who is food insecure does not have consistent access to healthy and nutritious food on any given day, and this problem persists in every area of the state. There are also communities and populations who are disproportionately affected by food insecurity, including families with children. The causes of food insecurity are complex and often include factors such as financial hardship and low income.

In 2025, 39% of Marylanders were facing financial hardship, including affording their basic household necessities like food, rent, and utilities. This is a level of difficulty that has not substantially improved since before the pandemic, and in some ways, such as with sustained rising prices for food, costs are even higher. The recent changes to the Supplemental Nutrition Assistance Program (SNAP) through HR1 have already begun to exacerbate these challenges as more neighbors lose access to their benefits and must turn to the charitable assistance network for food.

Given these rising costs and impacts to SNAP, the Maryland Food Bank anticipates that demand will increase, and not meaningfully decrease, for the foreseeable future. Heightened demand means increased costs to meet that demand, which will include purchased food, administrative expenses, and transportation – costs charitable organizations will struggle to afford. SB 935 will incentivize more donations to the Food Bank and other charitable feeding organizations at a historic time when more food is needed than ever to close the gap left by changes to SNAP. Both private and public support were crucial to ensuring no one was left behind during the recent government shutdown, and this bill provides a welcome method to boost private support at a similarly critical juncture.

For these reasons, the Maryland Food Bank respectfully requests a favorable report on SB 935.