

SB 329/HB 455: Education - Certification of Scholarship Granting Organizations (Opting in on Opportunity Act): Please vote to **SUPPORT** this BIPARTISAN bill.

Dear Education, Energy & the Environment Committee and Ways & Means Committee:

I am writing to strongly urge you to **SUPPORT SB 329/HB 455**, the *Opting in on Opportunity Act*.

This bipartisan legislation would allow Maryland to opt into a new federal tax credit program by having the State Department of Education certify qualifying nonprofit scholarship granting organizations (SGOs). These certified SGOs would enable Maryland taxpayers to claim a dollar-for-dollar federal income tax credit (up to \$1,700 annually) for donations that fund scholarships for K-12 students—covering tuition, tutoring, special needs support, supplies, technology, and more at accredited public or private schools.

Importantly, this carries **zero cost to Maryland taxpayers or the state budget—no state funds are required**, and the state simply certifies eligible nonprofits, submits an annual list to the U.S. Treasury, and provides online guidance for claiming the credit. **Without this opt-in, Maryland families and donors will miss out** on this federal opportunity, with donations potentially flowing to SGOs in other states instead.

This measure expands support for families—especially those in need—through private philanthropy incentivized by federal tax relief. It benefits students across public and private options **without mandating new spending or altering existing public education funding**.

For these reasons, I respectfully ask you to **vote in favor of SB 329/HB 455** and help bring this valuable federal scholarship opportunity to Maryland families.

Thank you for your time and thoughtful consideration of this important education legislation.

Sincerely,

Trudy Tibbals