



MARYLAND
CATHOLIC
CONFERENCE

February 12th 2026

HB363

Income Tax - Local Child Tax Credit – Authorization
Ways and Means Committee
Position: Favorable

The Maryland Catholic Conference offers this testimony in support of **House Bill 363**. **The Maryland** 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.

House Bill 363 allows counties in Maryland to establish their own child tax credit by providing credit against the county income tax for eligible dependent children. This legislation does not mandate the creation of credit but instead empowers local jurisdictions with the flexibility to design a child-focused tax benefit that meets the unique needs of their communities. The bill simply authorizes counties to adopt a local child tax credit through local law.

This policy gives counties an effective tool to support families, reduce childhood poverty, and ease the financial burdens parents face. A local child tax credit would help families cover essential expenses such as food, childcare, education, and housing—costs that continue to rise across Maryland. By giving counties, the discretion to tailor their credit based on local needs and resources, this bill promotes responsive and community-specific solutions. Strengthening financial stability for families directly contributes to healthier children, stronger communities, and long-term economic growth.

Family is the foundational unit of society and every person's dignity is closely connected to their ability to care for those they love. Supporting families, especially during times of financial strain, is an expression of our shared moral responsibility. A local child tax credit reflects the Church's call to uphold the dignity of parents by helping them meet the basic needs of their children. When families are given the tools to remain stable, united, and supported, entire communities flourish. This legislation honors the sacred responsibility of parents and helps ensure that every child can grow in security, hope, and love.

Authorizing counties to implement a local child tax credit empowers families to stay resilient, even in difficult times, by easing financial burdens and strengthening the stability of the household. When parents have the resources they need to provide for their children, dignity is protected, family unity is strengthened, and communities become healthier and more compassionate.

For these reasons, the Maryland Catholic Conference urges a favorable report on **House Bill 363**.