

February 3, 2026

Dear Chair Griffith and Members of the Ways and Means Committee:

**United Way of Central Maryland respectfully submits this testimony in support of HB0033.**

My name is Dr. Daniel Mangiavellano, and I am the Vice President and Chief Planned and Major Gifts Officer at United Way of Central Maryland. In this role, I work closely with high net-worth donors to connect their charitable giving to opportunities that change lives for Marylanders.

Charitable giving is a substantial part of how nonprofits like United Way of Central Maryland fund the vital work that strengthens our communities. HB0033 removes a penalty on donor generosity, ensuring that individuals who give more are not discouraged by limitations on their charitable deductions. By protecting the full value of charitable contributions, this bill creates predictable funding for nonprofits, allowing organizations to plan and respond effectively.

This legislation helps reduce reliance on government funding while increasing private investment in essential community services. All without raising taxes, something both sides of the aisle can easily support. When donors are confident that their full charitable contributions are recognized, they are less likely to reduce or restructure their giving. This translates directly into stronger nonprofit capacity and broader access to services.

There are additional reasons why HB0033 is good public policy for Maryland:

- It encourages long-term philanthropy, including planned and major gifts, which provide stability during economic downturns or periods of uncertainty.
- It leverages private dollars for public good, multiplying the impact of state investments by incentivizing private-sector generosity.
- It keeps Maryland competitive with other states that already offer more favorable charitable giving policies, helping to retain and attract philanthropic capital.

In conclusion, HB0033 is a forward-thinking measure that supports nonprofits, encourages generosity, and benefits Maryland residents without increasing the burden on taxpayers.

For these reasons, **United Way of Central Maryland urges a favorable report on HB0033.**

Thank you for your time and consideration.

Sincerely,  
Daniel Mangiavellano, PhD