

**MIKE GRIFFITH**  
*Legislative District 35A*  
Cecil and Harford Counties

Ways and Means Committee

*Subcommittees*

Early Childhood and  
Special Education

Revenues



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**THE MARYLAND HOUSE OF DELEGATES**  
ANNAPOLIS, MARYLAND 21401

**H.B. 0033 – Income Tax – Itemized Deductions – Charitable Donations**

Thank you, Chair Wilkins, Vice Chair Feldmark, and Members of the Committee. It is a pleasure to be before you today.

For the record, my name is Delegate Mike Griffith, and I am requesting a favorable report on H.B. 33: *Income Tax – Itemized Deductions – Charitable Donations*.

H.B. 33 exempts charitable contributions from the income-based phase-out on itemized deductions enacted under the Budget Reconciliation and Financing Act of 2025. Under current law, Maryland taxpayers with a federal adjusted gross income exceeding \$200,000 or \$100,000 for married individuals filing separately, are required to reduce their itemized deductions by 7.5 percent of the amount by which their income exceeds those thresholds. This bill ensures that charitable donations are excluded from that calculation and remain fully deductible for state income tax purposes.

This proposal is not about providing a benefit to high-income individuals; it is about protecting Maryland's nonprofit sector and the communities it serves. Charitable organizations across our State rely on consistent and meaningful donations to fund food banks, healthcare services, educational programs, veterans' support, and countless other community-based efforts. By reducing the incentive to give, the current phase-out risks unintended harm to these organizations and the Marylanders who depend on them.

H.B. 33 makes a narrow and thoughtful correction to current law by recognizing that charitable contributions serve a distinct public purpose. Unlike other itemized deductions, charitable giving directly supports services that benefit communities across the State. By excluding charitable donations from the income-based limitation while leaving all other itemized deductions unchanged, this bill preserves the State's broader revenue framework while continuing to encourage private investment in Maryland's nonprofit sector.

At a time when many high-income taxpayers are weighing where to live, work, and retire, maintaining a tax environment that supports, not penalizes, philanthropy helps keep these individuals invested in Maryland and engaged in their local communities. Encouraging charitable giving strengthens our social fabric and supports long-term community stability across the State.

In closing, H.B. 33 supports nonprofits, encourages civic engagement, and restores fairness and simplicity to Maryland's tax code. For these reasons, I respectfully request a favorable report.

Thank you,

A handwritten signature in black ink, appearing to be 'Mike Griffith', with a long horizontal flourish extending to the right.

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Delegate Mike Griffith  
District 35A, Cecil and Harford Counties  
Vice Chair, Maryland Veterans Caucus, Maryland General Assembly-House of Delegates