



February 26, 2026

## **TESTIMONY FOR HB 880**

### **Maryland Income Tax - Decoupling From Amendments to the Internal Revenue Code - Depreciation and Business Interest Expenses Informational Only Ways and Means Committee**

Greetings Chair Wilkins, Vice-Chair Feldmark, and Members of the Committee.

My name is LaMonika Jones. I am the Director of Maryland Hunger Solutions. We are a statewide, nonpartisan, nonprofit organization working to end hunger, improve nutrition and promote the well-being of Marylanders by maximizing participation in federal nutrition programs, addressing root causes of hunger and advocating for permanent solutions upending hunger and poverty. We strive to overcome existing barriers to state and federal nutrition assistance programs and create self-sustaining connections for low-income Maryland residents experiencing food insecurity.

Maryland Hunger Solutions conducts robust Supplemental Nutrition Assistance Program (SNAP) outreach across the state providing direct application assistance to any Marylander seeking to apply for SNAP, offering one-on-one support to complete applications, gathering required documentation, troubleshoot case issues, and navigate recertification. Our goal is to reduce barriers to enrollment and help ensure individuals and families can access the food assistance they need in a timely manner.

I'd like to thank you for allowing me to provide testimony on this matter.

I want to underscore that tax policies is not neutral. They reflect priorities and have real consequences for different groups of people. It reflects our values. It determines whether working families are supported in times of rising costs, or whether they are left to stretch already fragile household budgets even further.

More than 660,000 Marylanders rely on SNAP each month, including over 250,000 children and 136,000 seniors age 60 and over. SNAP brings an estimated \$1.5 billion in federal nutrition benefits into Maryland annually. These dollars flow directly into local grocery stores



## Maryland Hunger Solutions

*Ending hunger and promoting well-being*

and communities. However, accessing those federal funds depends on state investments in eligibility systems, administration, and infrastructure.

Across Maryland, communities are experiencing growing and increasingly complex needs. Families are navigating rising food costs, escalating housing expenses, higher utility bills, and childcare costs all of which continue to outpace wages. At the same time, changes in federal eligibility rules and administrative requirements for the Supplemental Nutrition Assistance Program (SNAP) are creating new uncertainty for households that already struggle to maintain food security.

But meeting that growing need depends on something very concrete: the state's ability to generate and sustain revenue.

State revenue is not abstract. It is not just a line item in a budget or a theoretical number, it has direct, tangible effects on people's lives. Our state revenue directly funds the systems that prevent deeper crises. SNAP; school meals; housing stabilization; workforce development; childcare subsidies; and behavioral health services all depend on sustained and predictable state funding. As families face shifting federal policies and potentially stricter eligibility standards, Maryland's ability to maintain strong benefit access systems, fund customer service improvements, and provide complementary supports becomes even more critical.

As demand for public benefits and human services grows, community-based organizations are working overtime to respond. Meanwhile, two federally enacted business tax breaks are projected to cost Maryland \$155.4 million in FY 2027 alone — revenue that could otherwise support SNAP access, housing stability, and other essential services.

Decoupling from certain federal tax provisions can be a responsible fiscal decision when it protects the state's revenue base. Preserving state revenue is especially important. Maintaining sufficient state funds allows Maryland to:

- Sustain access to essential public benefits so eligible households do not lose critical supports due to administrative barriers or capacity constraints.
- Invest in modernized systems and frontline service capacity to ensure families can access assistance in a timely and efficient manner.
- Strengthen state-funded human needs programs to mitigate potential reductions in federal support and respond to rising costs of living.
- Protect complementary programs that promote household stability, economic mobility, and long-term self-sufficiency.

Without adequate revenue, the state could face difficult tradeoffs between funding core human needs programs and other priorities. Decoupling can help avoid cuts that would otherwise deepen food insecurity and economic instability.



## **Maryland Hunger Solutions**

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As demand for services grows and eligibility landscapes shift, our responsibility is not to shrink our capacity – it is to strengthen it. Thoughtful decoupling can protect Maryland’s fiscal stability while ensuring the state retains the resources necessary to support our most vulnerable households and families facing greater need.

For these reasons, we respectfully urge careful consideration of HB 880 and its impact on both state revenue and household stability.

Thank you for your time and consideration. I am happy to answer any questions.

A handwritten signature in black ink, appearing to read 'LaMonika N. Jones', written over a horizontal line.

LaMonika N. Jones  
Director, Maryland Hunger Solutions



Playbook  
**Supporting State Economic  
Stability and Strength  
After OBBBA/H.R. 1 SNAP Cuts**

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Playbook

# Supporting State Economic Stability and Strength After OBBBA/H.R. 1 SNAP Cuts

## Authors

**Gina Plata-Nino, JD**  
SNAP Director  
FRAC

**Amber Wallin**  
Executive Director  
State Revenue Alliance

**Jonathan Huskey**  
Communications Director  
State Revenue Alliance

**Lily Lanier**  
Senior Campaigns Director  
State Revenue Alliance

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## About FRAC

The Food Research & Action Center (FRAC) improves the nutrition, health, and well-being of people struggling against poverty-related hunger in the United States through advocacy, partnerships, and by advancing bold and equitable policy solutions. For more information about FRAC, or to [sign up](#) for FRAC's e-newsletters, go to [www.frac.org](http://www.frac.org).

## About SRA

State Revenue Alliance gives on-the-ground advocates the strategic resources they need to build intersectional, people-powered campaigns that transform revenue policy — ensuring our states fully fund communities and that corporations and the ultra-rich pay what they owe. Our support helps coalitions build unified campaigns through year-round policy advocacy, organizing, and public education efforts.





**Housing security:** [Food insecurity](#)<sup>13</sup> is one of the strongest predictors of housing instability and homelessness. SNAP allows families to stretch limited budgets, covering rent and utilities while putting food on the table. Without SNAP, more households fall behind on bills, and states face mounting costs for shelters, housing services, and public space management. By preventing hunger, SNAP can help prevent homelessness and save local governments money.

**Shifts cost to states:** H.R. 1 shifts unprecedented costs, and for the first time in history, benefit costs, onto states and counties by increasing SNAP administration costs. That shift will reduce state aid to cities just as service demands grow. SNAP's federal investment has long shielded local governments from these burdens. Preserving it prevents deeper local fiscal crises.

**Community institutions:** SNAP reduces reliance on food pantries, faith groups, and nonprofits that cannot meet the scale of federal disinvestment. When SNAP functions as intended, along with these partners, it creates a stronger support for families.

## The Health Dividend

SNAP is also one of the most effective tools for lowering [preventable](#) health care costs.<sup>14</sup> Food insecurity increases physician visits, ER admissions, hospitalizations, and prescription costs — adding an estimated [\\$53 billion annually](#).<sup>15</sup> Families facing food insecurity spend [20 percent](#)<sup>16</sup> more on health care each year than food-secure households, a difference of [\\$2,456 annually](#).<sup>17</sup>

SNAP reduces those costs by improving access to nutritious food and enabling better management of chronic conditions. [Research](#) has shown that SNAP enrollment is associated with significantly lower health care utilization, including fewer inpatient hospitalizations, fewer emergency department visits, and fewer long-term care admissions, as well as \$2,360 less in Medicaid spending per person annually.<sup>18</sup> For local governments facing ballooning health and Medicaid costs, SNAP is prevention at scale.



How do these cuts directly affect your state?

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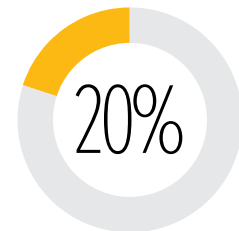
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Families facing food insecurity spend **20 PERCENT MORE** on health care each year.

# OBBBA Cuts to SNAP

## 1 Shifting Costs to States and Localities

Beginning in fiscal year (FY) 2027, the federal government will reduce its share of SNAP administrative costs from 50 percent to 25 percent. States, and in some places counties that directly administer SNAP, will shoulder the remaining 75 percent. This shift will strain already tight budgets, cause administrative delays, and likely lead to staffing cuts.

- ▶ In states like **California, Minnesota, Ohio, Virginia, Wisconsin,** and **Colorado**, counties already contribute directly to SNAP administration and will face even larger shortfalls.
- ▶ In **New York, New Jersey,** and **North Carolina**, counties are responsible for the entire non-federal share, meaning these local governments will be forced to raise revenue or reduce services.

## 2 States Required to Pay for SNAP Benefits

[SNAP](#) has one of the most rigorous quality control mechanisms.<sup>19</sup> [Payment error rates](#) measure how accurately states determine eligibility and benefit amounts, including both overpayments and underpayments.<sup>20</sup> U.S. Department of Agriculture (USDA) validates state reviews to produce official error rates. States with rates above 6 percent, or that fail to review 98 percent of cases, must file a [Corrective Action Plan](#) and repay overpayments while reimbursing households for underpayments.<sup>21</sup> [Errors](#)<sup>22</sup> are administrative mistakes — not fraud. [Fraud](#), which involves intentional deception, is extremely [rare](#) in SNAP.<sup>23</sup>

For the first time in SNAP’s history, beginning in FY 2028, states will be required to pay a portion of food benefits themselves — not just administrative costs. Payments will be tied to a state’s error rate, which fluctuates due to complex federal rules and paperwork challenges.

- ▶ Most states hover near or above the 6 percent threshold, which could trigger mandatory contributions.
- ▶ This will create volatile budget impacts, forcing states to cut elsewhere — often by reducing aid to cities and counties.

## 3 Expanded Time Limits and Work Requirements

Effective immediately, OBBBA expands SNAP’s strict time limits far beyond historic precedent.

- ▶ Adults up to age 65, parents and caregivers of children 14 and older, veterans, homeless individuals, and former foster youth will now be subject to work requirements of at least 20 hours per week.
- ▶ [Research shows](#)<sup>24</sup> these policies do not increase employment but instead cause eligible people to lose benefits due to paperwork, child care shortages, or unstable work schedules.

States will face growing hardship among working-age adults and caregivers. Rural towns and small cities, already struggling with declining child care access and high underemployment, will be especially affected.

### WHAT ARE THE RESULTS OF OBBBA CUTS TO SNAP?

**If counties and states cannot cover the loss of federal administrative funding, cities will face higher demand for local human services as residents encounter delays, errors, and denials in SNAP processing.**

**For the first time ever, states must pay portions of SNAP benefits, creating volatile, unpredictable budget impacts.**

**States will need to either raise new revenue during a period of economic uncertainty or cut other programs, including local aid, to close the gap.**

**Expanded time limits will cut off veterans, caregivers, older adults, and workers with unstable hours, not increase employment.**

#### 4 Loss of Food Security for Non-Citizens

The law sharply restricts noncitizen eligibility, barring long-eligible groups such as refugees, asylees, trafficking survivors, and others. This represents a dramatic reversal of long-standing bipartisan policy.

States with these large, vulnerable non-citizen populations will see families cut off from SNAP overnight, increasing demand on local food pantries, shelters, and state and city services.

#### 5 Shrinking Value of SNAP Benefits

Created by the USDA in 1975, the Thrifty Food Plan (TFP) estimates the lowest-cost diet that meets nutritional needs and serves as the basis for SNAP benefits. It reflects dietary guidelines, food consumption patterns, and food prices (most recently updated using 2016 data). The 2018 Farm Bill required USDA to modernize the TFP, leading to a 2021 update that better aligned with current costs and nutritional standards. OBBBA changes this process by mandating that future updates be “cost-neutral,” preventing adjustments that would raise benefit levels — even if food prices or dietary needs change. By requiring cost neutrality, SNAP benefits will no longer keep pace with food inflation.<sup>25</sup>

For states, this means:

- ▶ less federal food spending circulating in the local economy;
- ▶ more households falling short at the grocery store and turning to emergency food systems; and
- ▶ increased strain on already overburdened nonprofits.

#### 6 Utility and Internet Exclusions

The law removes key utility cost deductions in benefit calculations:

- ▶ Families receiving Low Income Home Energy Assistance Program (LIHEAP) assistance no longer automatically qualify for higher deductions, unless they include an older adult or person with a disability.
- ▶ Internet expenses can no longer be counted at all, despite their importance for job searches, education, and stability.

These changes will reduce benefit levels for many households, further eroding consumer spending power in local economies.

#### 7 Defunding of SNAP-Ed

Starting October 1, 2025 (FY 2026), the law eliminates SNAP-Ed funding, which supports nutrition education, healthy food access initiatives, and community partnerships such as gardens and cooking classes.

For municipalities, this means:

- ▶ loss of federal dollars for local public health and food access programs;
- ▶ reduced ability to address diet-related chronic disease through prevention; and
- ▶ greater reliance on local funding or philanthropy to fill the gap.

#### Impacts of H.R. 1 on Americans — COMPARISON:

**Tanner**, a veteran, loses SNAP because his hours don't reach 20 per week. He earns \$800 a month and spends \$750 on rent. Without SNAP, he has nothing left for food.

*(versus)*

**Whitestone**, a billionaire-led private-equity firm, gains \$50 million in tax savings from the Trump law's expanded interest deductions.

**Abraham** is a refugee. He risked his life as an interpreter for U.S. soldiers in Iraq. His part-time income and SNAP help him feed his three young children and pay rent as the family adjusts to life in America. Under H.R. 1, his family will lose both SNAP and health care, forcing him to choose between groceries, rent, and medicine for his kids.

*(versus)*

**J. Moneybags** lives off a \$32 million stock portfolio that pays \$400,000 a year in dividends. Thanks to the Trump tax law, he qualifies for a \$4,400 child tax credit. Meanwhile, the gardener and cleaning staff who work for him do not qualify for the full credit because they earn too little.

## The Bottom Line

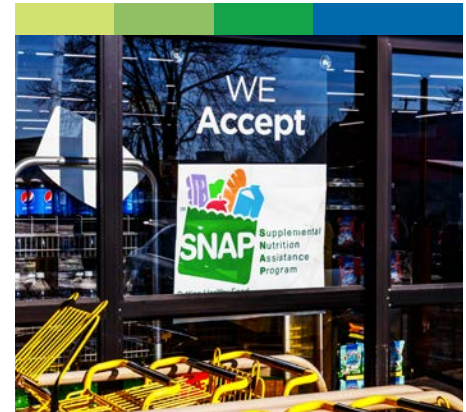
OBBBA/H.R. 1 is not just a federal budget measure — it is a cost shift onto states and cities. By cutting SNAP in order to give tax cuts to the ultrawealthy, the law undermines economic stability, fuels homelessness, strains public safety, and drives up health care costs. SNAP is a cost-saving, economy-stabilizing investment. States must do everything possible to protect access and identify new revenue streams. Even if states or counties are required to share benefit costs, they still gain by receiving millions in federal funds that directly support households and strengthen local economies. With Medicaid also facing deep cuts, ensuring residents have access to food is more critical than ever because the worst health outcome is hunger.

City and state leaders cannot afford to see it dismantled. Preserving and strengthening SNAP means preserving the local economy, protecting residents' health, and safeguarding public safety.

## Tax Impacts of OBBBA/H.R. 1

These harmful cuts to SNAP and other vital programs are a direct result of Congress prioritizing tax cuts for ultrawealthy residents and corporations. This bill:

- ▶ Gives the extreme majority of tax breaks to ultra-wealthy residents:
  - » [The richest 5 percent of Americans will receive 45 percent of the net tax cuts next year.](#)<sup>26</sup>
  - » [The average family earning less than \\$50,000 will get about \\$250 in tax cuts in 2027](#), less than \$1 a day, while the average tax filer earning \$1 million or more a year will receive over \$100,000 in tax breaks.<sup>27</sup>
- ▶ Extends major tax cuts for corporations:
  - » [Corporations will continue to pay a lower effective tax rate than a worker who makes \\$45,000 a year.](#)<sup>28</sup>
- ▶ [These tax provisions will cost the U.S. about \\$4.5 trillion.](#)<sup>29</sup>



**SNAP is a cost-saving, economy-stabilizing investment. States must do everything possible to protect access and identify new revenue streams.**

## Tax Justice in the States — A Proactive Opportunity

For too long, state tax codes have favored the wealthy and well-connected, prioritizing tax breaks for the ultra-rich and corporations at the expense of funding the programs that whole communities rely on. From food assistance to public schools, health care, housing, transportation, and child care, the tax code is our most powerful tool to fund the programs and services that ensure residents in each of our states can thrive. But generations of state tax cuts have often led to anemic and unstable budgets that consistently jeopardize or fail to keep pace with the funding needs of priority programs, and in doing so, put the health and well-being of children and communities across the country at risk.

Most state and local tax systems are regressive — meaning low-income earners pay a larger percentage of their income in taxes than high-income earners — and have [negative racial and economic impacts](#).<sup>30</sup> Furthermore, by consistently giving tax breaks to the ultra-wealthy, low and middle-income families have been left paying a disproportionate share of their income in state taxes. In fact, in 41 states, [the top 1 percent of earners pay a lower tax rate than any other income group](#).<sup>31</sup> And in 34 states, the lowest 20 percent of earners pay taxes at a higher rate than any other income group. In this way, our tax codes are [actively reinforcing economic and racial disparities](#).<sup>32</sup> Wealth, [which is predominantly held by White families](#),<sup>33</sup> remains taxed at a lower rate while [families with low and middle incomes, who are disproportionately families of color, are asked to pay more](#).<sup>34</sup> By having the ultra-wealthy and corporations pay what they owe in taxes, we can improve equity and opportunity and better fund the programs that ensure all residents can thrive.

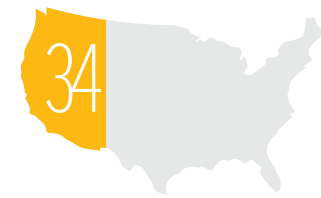
## Equitable Tax Policy Is Possible (and Popular)

For years, demanding that wealthy residents and corporations pay what they owe in taxes has been a popular issue with voters, and that is increasingly true in the wake of the [passage](#) of the federal tax bill OBBBA/H.R. 1.<sup>35</sup> Residents [across this country](#),<sup>36</sup> regardless of the [political makeup](#)<sup>37</sup> of their district, believe that [corporations](#)<sup>38</sup> and wealthy residents are not paying their fair share in taxes and that their communities would be better served by increased investment in public education, transportation, and other vital services.

### REGRESSIVE TAX SYSTEMS IN THE UNITED STATES



In **41 STATES**, the **TOP 1 PERCENT** of earners pay a **LOWER** tax rate than any other income group.



In **34 STATES**, the **LOWEST 20 PERCENT** of earners pay taxes at a **HIGHER** rate than any other income group.



### SOLUTIONS?

Communities would be better served by increased investment in public education, transportation, and other vital services.

## Examples of State Revenue Campaigns and Victories

**Washington — Capital gains tax (2021):** In 2021, Washington state passed a capital gains tax, imposing a 7 percent tax on long-term capital gains exceeding \$250,000 annually. The tax applies to the sale of stocks, bonds, and other high-end assets but exempts real estate and retirement accounts. The tax applies to roughly 0.2 percent of the state's population (8,200 households), focusing on high-income individuals, while exempting sales of primary homes, farms, and retirement accounts.

It has been wildly successful, [generating hundreds of millions in revenue for child care and early learning](#).<sup>39</sup> In its first year of collection (fiscal year 2023), the new capital gains tax raised \$847.5 million. In fiscal year 2023–2025, dedicated spending on child care and early learning increased from \$28 million in the previous fiscal year to [\\$386 million](#).<sup>40</sup> Additionally, revenue over \$500 million per year is dedicated to school construction, having led to 171 school construction projects — 75 percent of which have happened outside of King County (Washington's densest urban area).

Polling consistently shows that a vast majority of voters want the rich to pay more in taxes. Washington voters rejected a repeal initiative in 2024 by a 64 percent margin. This indicates broad public approval for the tax's role in funding vital services and reducing reliance on regressive tax systems.

**Massachusetts — Millionaires Tax (2022):** In 2022, Massachusetts voters passed the Fair Share Amendment, or Question 1, on the ballot. Question 1 created a 4 percent tax on the portion of a person's annual income above \$1 million and constitutionally requires that the funds be spent only on transportation and public education.

Since 2023, Fair Share has funded \$3.5 billion in new public education spending, including universal free breakfast and lunch, tuition-free community college, increased state education aid to every school district in the state, increased scholarships for public college students, and expanded child care funding for the youngest children. It's also funded \$2.4 billion in new transportation spending, including free and expanded bus service at every one of the state's regional transit authorities, nearly a billion dollars in Massachusetts Bay Transportation Authority (MBTA) infrastructure improvements, and road and bridge repairs in all 351 cities and towns in the state.

Despite claims from opponents that this tax might cause wealthy residents to leave the state, data in fact shows that the wealthy are [staying](#)<sup>41</sup> and paying, and that [their wealth is continuing to increase](#).<sup>42</sup>



Washington state passed a capital gains tax, imposing a **7 PERCENT TAX** on long-term capital gains exceeding \$250,000 annually.



Massachusetts voters passed the Fair Share Amendment, creating a **4 PERCENT TAX** on the portion of a person's annual income above \$1 million.

**New Mexico — Revenue Initiatives to Support Investments in Children and Families (2019–current, 2022):**

In 2017, New Mexico advocacy partners kicked off a comprehensive campaign to center children and families in state-level tax, education, and health policies. Central to this work was an embedded legislative and ballot campaign to ensure funding for early childhood programs and services. From 2019 to the current day, New Mexico advocates, voters, and lawmakers have increased a number of revenue streams including taxing the highest earners, increasing capital gains taxes from wealthy residents, increasing taxes collected from multistate and multinational corporations, increasing royalty rates on oil and gas companies, and [a successful 2022 ballot amendment to guarantee and significantly increase funding for early childhood and K–12 education programs](#).<sup>43</sup>

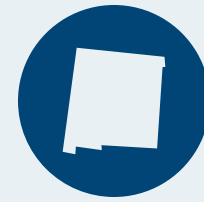
Together, these revenue increases have enabled a comprehensive suite of child- and family-focused advancements, including [tax justice policies](#)<sup>44</sup> like the more than doubling the state Earned Income Tax Credit (EITC) and expanding it to immigrant families and the creation of one of the country’s first state child tax credit (also immigrant inclusive) that, together with tax revenue increases on high earners, ensured New Mexico saw more progress on tax equity than any other state over the last few years.<sup>45</sup> Increased revenues also helped support the passage of other economic security programs and services for families with kids including: the passage of paid sick leave, major increases in K–12 education funding (with specific focus on Native American children, children from households with low incomes, and immigrant children); Medicaid expansions; major initiatives for increasing funding for college affordability; universal school meals; and [free, universal child care](#).<sup>46</sup>

Revenue increases in New Mexico and the family-focused public policies and program expansions they helped fund have [decreased poverty in New Mexico by more than a third](#).<sup>47</sup>

**New Jersey — Corporate Transit Fee (2024):** As part of the 2024 state budget, New Jersey introduced a 2.5 percent Corporate Transit Fee on corporate profits over \$10 million, which is dedicated to funding New Jersey Transit. The tax is slated to sunset after 2028 and expected to raise nearly a \$1 billion a year for transportation infrastructure. Roughly 600 companies, 81 percent of them headquartered out-of-state, such as Amazon and Wal-Mart, will pay the fee.

The Corporate Transit Fee will allow New Jersey to continue to make investments in education, making retirement attainable for state employees and to prepare to maintain programs and services when there are economic downturns.

Opponents of the Corporate Transit Fee said it would cause companies to relocate rather than pay the new tax. [Studies have shown](#)<sup>48</sup> that under the Corporate Business Surcharge (a similar tax that ended in 2023) the same companies thrived in New Jersey and reined in historic profits.



New Mexico **EMBEDDED LEGISLATION** to ensure funding for early childhood programs and services.



New Jersey introduced a **2.5 PERCENT CORPORATE TRANSIT FEE** on corporate profits over \$10 million, which is dedicated to funding New Jersey Transit.





## Endnotes

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