



ARCHDIOCESE OF BALTIMORE † ARCHDIOCESE OF WASHINGTON † DIOCESE OF WILMINGTON

February 08, 2022

HB 369

Income Tax - Return Preparation Assistance Program for Low-Income Families

Senate Budget & Taxation Committee

Position: Support

The Maryland Catholic Conference (“Conference”) represents the public-policy interests of the three Roman Catholic (arch) dioceses serving Maryland: the Archdiocese of Baltimore, the Archdiocese of Washington, and the Diocese of Wilmington.

Senate Bill 369 establishes the Income Tax Return Preparation Assistance Program for Low–Income Families; requiring the Comptroller, for certain taxable years, to prepare, as a part of the Program, certain income tax returns and amended income tax returns for certain eligible taxpayers; requiring the Comptroller to provide certain notice to eligible taxpayers concerning the Program; prohibiting a tax collector from assessing a certain penalty under certain circumstances; and generally relating to the Income Tax Return Preparation Assistance Program for Low–Income Families

The basis for all that the Church believes about the moral dimensions of economic life is its vision of the transcendent worth—the sacredness—of human beings. The Second Vatican Council stated, “*The dignity of the human person, realized in community with others, is the criterion against which all aspects of economic life must be measured.*” All human beings, therefore, are ends to be served by the institutions that make up the economy, not means to be exploited for more narrowly defined goals. Senate Bill 369 affords low-income Marylanders the opportunity to attend tax preparation programs in pursuit of economic justice and a common good within society.

The Conference appreciates your consideration and respectfully urges a favorable report for Senate Bill 369.