



ARCHDIOCESE OF BALTIMORE † ARCHDIOCESE OF WASHINGTON † DIOCESE OF WILMINGTON

January 25, 2022

**SB251  
Income Tax – Subtraction Modification for Centenarians**

**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 251 creates a subtraction modification against the State income tax for an individual who is at least 100 years of age. The maximum value of the subtraction modification is equal to \$50,000 of the income received by an individual.

Pope Francis tells us, “*A population that does not take care of the elderly and of children and the young has no future, because it abuses both its memory and its promise*”. The dignity of the human person is one of the core principles in catholic social teaching. Thus, it is a moral imperative that we provide safeguards for our most vulnerable populations such as centenarians.

The Conference supports Senate Bill 251 because it puts the needs of the elderly first. When encouraging the pursuit of the common good, Pope Francis has said, “*It means protecting people, showing loving concern for each and every person, especially children, the elderly, those in need, who are often the last we think about.*” Senate Bill 251 is a worthy endeavor in the pursuit of the common good for our most vulnerable population.

The Conference appreciates your consideration and, for these reasons, respectfully requests a favorable report on Senate Bill 251.