

# **HB186\_Brooks\_Support.pdf**

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Position: FAV

**BENJAMIN BROOKS**  
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**TESTIMONY IN SUPPORT OF HB186  
INCOME TAX- SUBTRACTION MODIFICATION FOR CENTENARIANS**

Ways & Means Committee  
January 13, 2022

Chair Atterbeary, Vice-Chair Washington and Members of the Committee,

Thank you for the opportunity to testify before you on HB186, Income Tax- Subtraction Modification for Centenarians. The purpose of this bill is to provide a tax credit in the form of a subtraction modification for the first \$50,000 of income received during a tax year for individuals who are at least 100 years of age. This bill will be applicable to all taxable years beginning after December of 2021.

According to the Comptroller's Office, in tax year 2018 there was a total of 850 taxpayers who were 100 years young. Out of those 850 individuals, 410 of them will benefit from the proposed subtraction modification.

HB186 allows us the opportunity to show appreciation for a small percentage of distinguished members of our society who have been blessed with longevity and have demonstrated loyalty to our wonderful state.

For these reasons, I am requesting a favorable report.

With kindest regards,

Benjamin Brooks

**MD Catholic Conference\_FAV\_HB0186.pdf**

Uploaded by: MJ Kraska

Position: FAV



ARCHDIOCESE OF BALTIMORE † ARCHDIOCESE OF WASHINGTON † DIOCESE OF WILMINGTON

January 13, 2022

**HB186  
Income Tax – Subtraction Modification for Centenarians**

**House Ways & Means 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.

House Bill 186 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 House Bill 186 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.*” House Bill 186 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 House Bill 186.

# **HB 186 Income Tax - Subtraction Modification for C**

Uploaded by: Tammy Bresnahan

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**HB 186 Income Tax - Subtraction Modification for Centenarians  
Support  
House Ways and Means Committee  
January 13<sup>th</sup>, 2022**

Good afternoon Chairwoman Atterbeary and members of the House Ways and Means Committee. My name is Tammy Bresnahan. I am the Director of Advocacy for AARP MD. AARP Maryland is one of the largest membership-based organizations representing Marylanders over 50 in the State. AARP MD and its 870,000 members support **HB 186- Income Tax - Subtraction Modification for Centenarians**. We thank Delegate Brooks for introducing this bill again this year.

As you may know, AARP is the largest nonprofit, nonpartisan organization representing the interests of Americans age 50 and older and their families. Key priorities of our organization include helping all Marylanders achieve financial and health security. AARP strongly believes that all individuals have the right to be self-reliant and live with dignity in retirement.

In short, HB 186 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 during a taxable year if the individual is at least 100 years old on the last day of the taxable year. The bill takes effect July 1, 2022 and applies to taxable years beginning after December 31, 2020.

To live to be 100 is a phenomenal achievement for anyone. Reaching 100 years of age signifies a fantastic life goal for both men and women. The CDC reports roughly 70,000 people living in the United States are centenarians, meaning about 0.2% of people make it to 100 in America.

Allowing a subtraction modification to Marylanders who live to 100 and beyond is the right thing to do.

**AARP Maryland respectfully requests a favorable report for HB 186.**

For questions or additional information, please feel free to contact Tammy Bresnahan, Director of Advocacy at [tbresnahan@aarp.org](mailto:tbresnahan@aarp.org) or by calling 410-302-8451.

