

March 16, 2022

**Testimony on “Examining Charitable Giving and Trends in the Nonprofit Sector”  
United States Senate Committee on Finance**

Apra Maryland is the professional development and networking resource for Maryland-area fundraising professionals who harness information and data to drive philanthropy. With our 160 members, we urge your support of the Universal Giving Pandemic Response and Recovery Act (S618/HR1704).

In March 2020, as part of the Coronavirus Aid, Relief, and Economic Security (CARES) Act, Congress enacted a \$300 charitable deduction for Americans who do not itemize their federal income taxes. In December 2020, Congress extended this universal charitable deduction availability through 2021 and increased the cap to \$600 for joint filers with the Taxpayer Certainty and Disaster Tax Relief Act of 2020. Unfortunately, this important lifeline for Maryland’s charitable nonprofits expired at the end of 2021.

The universal charitable deduction has been an essential aspect of COVID-19 pandemic relief for Maryland’s 30,880 charitable nonprofits. The Association of Fundraising Professionals’ Fundraising Effectiveness Project reported that in the last quarter of 2020, "... general donors giving less than \$250 have come out in a huge way during the pandemic" with a "+15.3% [year to date] change."

The bipartisan Universal Giving Pandemic Response and Recovery Act (S618/HR1704) would extend the availability of the universal charitable deduction through 2022, eliminate the current exclusion of gifts to donor-advised funds, and increase the maximum deduction to an amount not to exceed 1/3 of the standard deduction.

Apra Maryland supports the extension and expansion of the universal charitable deduction and urges the Maryland Congressional Delegation to adopt legislation to that effect. We support S618/HR1704, preferably with amendment to make a permanent universal charitable deduction, not to exceed 1/3 of the standard deduction.

Thank you,  
Theresa Clark

President  
Apra Maryland