



**Maryland Developmental  
Disabilities Council**

House Ways and Means Committee  
*HB 806: - Income Tax- Personal Exemption-Disabled Individuals*  
February 21, 2020  
**Support**

The Arc Maryland, The Maryland Association of Community Services, and the Maryland Developmental Disabilities Council are all statewide advocacy organizations committed to improving the opportunities and outcomes for Marylanders with intellectual and developmental disabilities (IDD). As such, we support House Bill 806, as it would authorize certain disabled adults to deduct an additional \$1000 if the individual has a permanent physical disability, including blindness as described in Section 10-211 of the state tax code.

Under current tax law, and for several years now, a person who has blindness has the option of deducting an additional \$1000 from their Maryland income tax. Blindness is defined as a “physical disability.” This bill naturally extends the income tax deduction available to people with blindness to all people with physical disabilities.

Maryland is an “Employment First” state and as such, we look at employment as the first option when people with disabilities leave high school. Some people with physical disabilities encounter barriers to obtaining and maintaining employment. For example, people with certain physical disabilities may rely the use of a modified vehicle for travel to and from work. A person’s vehicle may be modified or designed to accommodate a person in a wheelchair, or someone who relies on the use of a prosthetic or partial limb to operate the vehicle. Vehicle modifications are expensive. If the vehicle used to get to and from work is a wheelchair-lift van, not only is the fabrication of the modified-vehicle expensive, but modified, larger vehicles are typically less fuel efficient than smaller vehicles.

People with upper-body physical disabilities may need special adaptive equipment to accommodate their work. While some equipment is covered through insurance, there are components that are not covered, but are needed by the person.

These are a few examples of why The Arc Maryland, Maryland Association of Community Services, and the Maryland Developmental Disabilities Council support HB 806. For any questions, please contact Ande Kolp at [akolp@thearcmd.org](mailto:akolp@thearcmd.org).