

APRIL ROSE
Legislative District 5
Carroll County

Ways and Means Committee

Education Subcommittee

Finance Resources Subcommittee



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THE MARYLAND HOUSE OF DELEGATES
ANNAPOLIS, MARYLAND 21401

Support House Bill 1198

Income Tax Credit – Small Businesses – Student Interns

House Ways and Means Committee

Chair Kaiser, Vice Chair Washington and Members of the House Ways and Means Committee:

Thank you for the opportunity to introduce HB 1198 entitled “Income Tax – Small Businesses – Student Interns.”

This bill as amended will create a tax credit against the State income tax for a small business that employs a high school or college intern who works for at least 20 hours each week for at least three months during the taxable year. The amount of the credit is equal to the lesser of \$2,500 for each eligible intern hired or \$7,500. This will apply for tax year 2020 and beyond.

A small business is an individual, partnership, limited partnership, limited liability partnership, limited liability company, or a corporation that employs 15 or fewer full-time employees.

It is my hope that with the amendment removing the apprentices and focusing on interns will increase workforce opportunities for students in our state. We heard testimony just yesterday that currently only 65 students are in registered apprentice programs. We need to do what we can to get more students in workforce opportunities to equip them for the future.

By focusing this credit to small businesses will hopefully allow smaller firms to be able to provide these opportunities.

Thank you for your time and consideration in this matter, and again I ask for a **favorable** report on **HB 1198**.

Respectfully,

Delegate April Rose