



LEGISLATIVE POSITION:

Favorable

House Bill 1230

Income Tax – Subtraction Modification – Computer Equipment

House Ways & Means Committee

Thursday, March 4, 2021

Dear Chairwoman Kaiser and Members of the Committee:

Founded in 1968, the Maryland Chamber of Commerce is the leading voice for business in Maryland. We are a statewide coalition of more than 5,000 members and federated partners, and we work to develop and promote strong public policy that ensures sustained economic recovery and growth for Maryland businesses, employees, and families.

HB 1230 seeks to allow a subtraction modification under the Maryland income tax for the purchase of “computer equipment” to be used by students engaged in distance or remote learning or individuals working from home. The amount of the subtraction modification is up to \$180 and applies to tax years 2020 and 2021.

HB 1230 would provide some measure of financial relief to those employees and small businesses, such as sole proprietors, who have made the switch to working at home, sometimes at their own expense. Additionally, many of those same individuals who have switched to working from home have also been saddled with the purchase of additional computer equipment to accommodate their child’s education situation.

For these reasons, the Maryland Chamber of Commerce respectfully requests a **favorable report** on HB 1230.