



THE MARYLAND HOUSE OF DELEGATES
ANNAPOLIS, MARYLAND 21401

March 4, 2021

The Honorable Anne Kaiser, Chairman
Ways and Means Committee
Members of the Ways Committee

RE: HB 1230 – Income Tax Relief Computer Equipment

Dear Chairman Kaiser and Members of the Ways and Means Committee:

Article VIII, of the Maryland Constitution guarantees a free public education to Maryland's students. The world pandemic of COVID 19 made executing that guaranteed right quite a challenge. For months, Maryland families were ordered by Governor Hogan to shelter in place. Our daily life changed. Schools, businesses and shops closed. Our places of worship, entertainment venues and restaurants all closed. Events were cancelled and we all stayed home with our families.

At that time, many if not all of us immediately looked to technology as our life line to the outside world. Many families quickly found themselves in need of a new computer or other equipment to stay connected, stay educated and work.

For many families, the purchase of computer equipment to attend school or work at home was an unexpected financial burden. For many it created a financial hardship.

HB 1230 seeks to provide a modest income subtraction for state sales and use tax paid for computer equipment used for the transition to working from home and distant learning.

Passage of this bill is a small, but meaningful recognition to Maryland's families that we appreciate their sacrifice and investment in their family's future. As we know, the investment in home-based technology will have immeasurable benefits for years to come.

I'm pleased to have support from the Maryland Chamber of Commerce, and Maryland Retailers Association for this bill and have submitted an amendment to the committee to enable local governments to pass similar local legislation thus over-coming their objection.

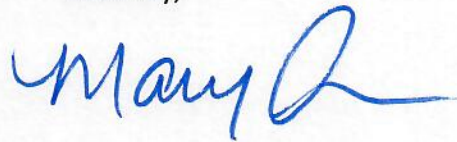
Finally, I would like to address the fiscal note. During the short period covered by this legislation, Maryland has annually conducted a tax holiday for back to school supplies and clothes which

consequently didn't happen. The annual revenue estimate provided to me from the Comptroller's office for this program is 6.8 million dollars, thus basically negating the cost of passing this bill.

As legislators, we rarely get the opportunity to see the impact of our bills as it often takes years for implementation. This is an emergency bill therefore our tax payer will receive benefit immediately.

On their behalf, I ask for a favorable report on HB 1230, I'm sure if you vote affirmatively, they will use one of their new computer's to email you a thank you.

Sincerely,

A handwritten signature in blue ink, appearing to read "Mary Ann Lisanti". The signature is fluid and cursive, with a long horizontal flourish extending to the right.

Mary Ann Lisanti