



Larry Hogan | Governor  
Boyd Rutherford | Lt. Governor  
R. Michael Gill | Secretary of Commerce  
Signe Pringle | Deputy Secretary of Commerce

**DATE:** January 18, 2022      **COMMITTEE:** Senate Budget & Taxation  
**BILL NO:** Senate Bill 210  
**BILL TITLE:** Tax Credits - Employer-Provided Commuter Benefits - Expansion  
**POSITION:** Support

The Maryland Department of Commerce supports Senate Bill 210 - Tax Credits - Employer-Provided Commuter Benefits - Expansion

**Bill Summary:**

Senate Bill 210 would expand the available commuter benefits that an employer is able to claim as a business tax credit. The bill adds carpool as a form of rideshare, as well as adding telework, active transportation, and multimodal options for first and last mile benefits, all of which provides more benefits and flexibility to employers and commuters in Maryland.

**Rationale:**

While travel on Maryland’s transportation system dropped to historic lows early in the pandemic, volumes have reached – and in some cases surpassed – pre-pandemic levels in 2021. In many cases, congestion levels are not back to pre-COVID-19 volumes mostly due to commuters traveling less and teleworking more as many employers have continued to offer flexible work schedules. Senate Bill 210 will support Maryland businesses by enabling them to continue to provide flexible commuter benefits. These benefits help incentivize people to take alternative forms of transportation to work that could be greener than just driving alone and reduce congestion on the State’s roads. Additionally, the tax incentive and telework components of the bill will help businesses offer more benefits during a time when labor competition is high. The ability to offer these benefits can assist businesses in attracting and retaining workers.

**Commerce respectfully requests a favorable report on Senate Bill 210.**