



# Montgomery County

## Office of Intergovernmental Relations

---

ROCKVILLE: 240-777-6550

ANNAPOLIS: 240-777-8270

---

**SB 210**

**DATE: January 18, 2022**

**SPONSOR: Chair, Budget and Taxation Committee (By Request – Departmental – Transportation)**

**ASSIGNED TO: Budget and Taxation**

**CONTACT PERSON: Melanie Wenger (melanie.wenger@montgomerycountymd.gov)**

**POSITION: Support with Amendment (Montgomery County Department Of Transportation)**

---

### **Tax Credits – Employer-Provided Commuter Benefits – Expansion**

The Montgomery County Department of Transportation strongly supports Senate Bill 210, which provides Maryland employers and commuters more flexible options as incentives to change commuting behavior. However, the Department recommends several amendments that would strengthen the proposal.

As drafted, this departmental bill expands the types of employer provided commuter benefits for which businesses may claim a State tax credit to include carpooling, teleworking, and “active transportation” such as walking or bicycling. The bill also supports first and last mile connections. While these are very important improvements to the existing employer-provided commuter benefits program, the Montgomery County Department of Transportation recommends the following revisions to further improve the bill:

- Expand the eligibility hours from 5:00 a.m. to 7:00 p.m. to all day since many service and manufacturing workers do not have standard 8:00 a.m. to 5 p.m. workdays;
- Increase the maximum benefit from \$100 per month per employee to the current federal limit which is \$280 per month; and
- Add e-scooter to the definition of bicycle.

Among the many reasons why this bill should be supported, its passage is one of Montgomery County’s key strategies for meeting its Transportation Demand Management goals this year. Therefore, the Montgomery County Department of Transportation urges the Committee to incorporate the aforementioned changes and take favorable action on the amended bill.