



**LEGISLATIVE POSITION:**

**Favorable**

**Senate Bill 210**

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

**House Ways and Means Committee**

**Wednesday, March 23, 2022**

Dear Chairwoman Atterbeary 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 5,500 members and federated partners working to develop and promote strong public policy that ensures sustained economic recovery and growth for Maryland businesses, employees, and families.

Senate Bill 210 would expand the available commuter benefits that an employer may claim as a business tax credit by including carpool as a form of rideshare and adding telework, active transportation, and multimodal options for first and last mile benefits, all of which provide added benefits and flexibility to Maryland's commuters and employers. The addition of these commuter benefit options will allow Maryland employers to remain competitive in attracting and retaining talent while also reducing congestion, conserving energy, improving the quality of life for all Marylanders by reducing greenhouse gas emissions and protecting the environment.

Although travel on Maryland's transportation system dropped to historic lows during the early part of the COVID-19 pandemic, volumes have reached – and in some cases surpassed – pre-pandemic levels in 2021. This is despite many Maryland employers and the federal government continuing to offer flexible work schedules and telework policies. SB 210 will continue to incentivize Maryland businesses to offer flexible working arrangements for their employees, helping to ease the burden on Maryland's transportation systems.

As such, the Maryland Chamber of Commerce respectfully requests a **favorable report** on SB 210.