

APRIL ROSE
Legislative District 5
Carroll County

ASSISTANT MINORITY LEADER

Ways and Means Committee

Education Subcommittee

Racing and Gaming Subcommittee

Chair

Carroll County House Delegation



The Maryland House of Delegates
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THE MARYLAND HOUSE OF DELEGATES
ANNAPOLIS, MARYLAND 21401

Support House Bill 1284

Income Tax – Credit for Cybersecurity Measures Undertaken by Small Business

House Ways and Means Committee

Chair Atterbeary, Vice Chair Washington and Members of the Ways and Means Committee

Thank you for the opportunity to present HB 1284.

This bill will allow a 100 percent deduction against state income tax of \$1,000 for an initial cyber assessment and costs to implement recommendations of the assessment. In addition, this will allow 100 percent deduction against state income tax of \$500 for recurring cybersecurity measures to include ongoing risk assessments, antivirus software purchases, multifactor authentication, training and data encryption.

This will benefit small businesses of less than 50 employees to include a company that technically does not have any employees but is run solely by the business owner.

Ransomware attacks, data breaches and malware incidents are increasing all the time. When an incident occurs, the monetary cost can be crippling to a small business. The intent of this bill is to provide a 100 percent credit as an incentive for prevention of these attacks and to assist with the annual maintenance and training to protect our small businesses from the damage of these attacks.

Thank you for your time and consideration, and I again ask for a favorable report.

Respectfully,

A handwritten signature in blue ink that reads 'April Rose'.

Delegate April Rose