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To: Ways and Means Committee

From: The Maryland Society of Accounting and Tax Professionals, Inc.

Re: HB 647 Sponsor: Delegates Wivell, Anderton, Arentz, Baker, Buckel, Chisholm, Ciliberti, Ghrist, Hartman, Hinebaugh, Hornberger, Hutchinson, Jacobs, Kipke, Mangione, McComas, Miller, M. Morgan, T. Morgan, Nawrocki, Otto, Schmidt, Szeliga, and Valentine

Contact Person: Giavante Hawkins, Executive Director

Position: SUPPORT

Income Tax – Itemized Deductions

The Maryland Society of Accounting and Tax Professionals, Inc. (MSATP), representing the voices of over 2,000 tax and accounting professional members, opposes this bill. As tax and accounting professionals serving over 700,000 Maryland residents.

HB647 would allow an individual to itemize deductions to compute Maryland taxable income even if they used the standard deduction on their federal return.

A study by a moving company indicates more people left Maryland in 2021 than the number of people who moved into Maryland. COVID 19 changed the way people work. The combination of relatively higher Maryland housing costs, higher Maryland taxes and the ability to work remote were the primary reasons for the net decrease.

The ability to itemize mortgage interest and real estate taxes would significantly help young Maryland families that tend to have the higher mortgages and therefor interest. This is also the demographic that consumes more products which has a significant affect on local Maryland businesses and Maryland jobs.

There are 15 states that allow taxpayers to itemize on the state return while claiming the standard deduction on their Federal returns. In addition, there are another 7 states that do not have a state income tax at all. Enacting HB 647 will help make Maryland more competitive in attracting people to the state of Maryland as well as retaining current residents.

Therefore, we urge a favorable report on HB647.