



HB778 Income Tax- Healthy Indoor Air Quality Tax Credit
House Ways and Means Committee
Position: SUPPORT
February 18, 2021

Background: Businesses and consumers will be able to claim a 50% credit against the state income tax for approved indoor quality air equipment.

Written Comments: The Maryland Retailers Association (MRA) supports HB778 and any meaningful efforts to alleviate costs for consumers and small businesses during the current economic crisis.

1. Providing a tax credit on approved indoor air quality machines would help struggling businesses in Maryland invest in infrastructure to keep their employees and customers safer. The bill covers approved equipment that improves indoor air quality including enhanced ventilation and filtration systems, bipolar ionization technologies and ultraviolet lighting.
2. Tax credits help support the local economy and businesses as consumers can boost sales not just for items or installation that are covered by the tax credit but buy purchasing other items needed for installation or when they are out shopping as well.
3. This investment by the State will help mitigate not just current, but future diseases that are airborne. From yearly flu season to COVID, taking measures to control humidity, filter and/or irradiate disease will create a healthier and safer Maryland, at home, at work or at a business.

As small businesses are part of the hardest-hit sector due to the COVID-19 pandemic, business owners would greatly benefit from a tax credit designed to offset the cost of efforts made to operate as safely as possible. With these concerns in mind, we respectfully ask for a favorable report on HB778.

