



**MARYLAND**  
Chamber of Commerce

**LEGISLATIVE POSITION:**

**Favorable**

**Senate Bill 448**

**Sales and Use Tax-Vendor Collection Credit-Job Training**

**Senate Budget & Taxation Committee**

**Wednesday, February 12, 2020**

Dear Chairman Guzzone 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 4,500 members and federated partners, and we work to develop and promote strong public policy that ensures sustained economic growth for Maryland businesses, employees and families. Part of our work includes developing a workforce and talent pipeline that ensures Maryland's continued economic expansion.

Senate Bill 448 would authorize a qualified job training organization to claim a sales tax vendor collection credit in an amount equal to 100% of the gross amount of the sales and use taxes that are collected by the vendor. If passed, the credit will allow qualified job training organizations to keep the taxes that are currently remitted to the state through the sale of donated goods. With these funds, these types of organizations will be able to increase their impact by providing expanded access to critical resources including quality education and job readiness training. Doing so will enhance the workforce and talent pipeline, resulting in stronger communities and positive economic outcomes for the State.

The Maryland Chamber of Commerce recognizes that an educated, well-prepared workforce is critical to driving our economy forward. Through the Maryland Chamber Foundation, the Chamber supports any effort to advance business education on workforce best practices, talent pipeline support and workforce development needs. The Chamber also supports partnerships between businesses and other organizations to support underserved communities in career-focused education.

For these reasons, the Maryland Chamber of Commerce respectfully requests a **favorable report** on **SB 448**.

**MDCHAMBER.ORG**

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