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1500 Union Ave., Suite 2000, Baltimore, MD 21211 www.DisabilityRightsMD.org

February 20, 2019

The Honorable Anne R. Kaiser, Chair House Ways and Means Committee Maryland General Assembly 90 State Circle Annapolis, MD 21401

RE: HB806 Income Tax - Personal Exemption – Disabled Individuals

## Dear Delegate Kaiser:

Disability Rights Maryland and People On the Go are writing regarding the pending Bill HB806 designed to expand the personal income tax exemption for blind individuals to people with physical disabilities.

Disability Rights Maryland (DRM), Maryland's designated protection and advocacy organization, protects the legal and human rights of all people with disabilities. People On the Go (POG) is a statewide advocacy organization comprised of individuals with intellectual and developmental disabilities who use their voices to be heard and recognized.

We applaud the sponsors' effort to extend the Personal Exemption to individuals with physical disabilities. However, we believe that the exemption should encompass all individuals with qualified disabilities, defined by under the Americans with Disabilities Act, 42 U.S.C. § 12102(1) as "a physical or mental impairment that substantially limits one or more major life activities of such individual."

According to the U.S. Bureau of Labor Statistics, people with disabilities face significant underemployment and unemployment. Thirty-one percent of workers with a disability work parttime, compared with 17% of the general population; moreover, workers with disabilities are far more likely to be unemployed or self-employed. People with disabilities are more likely to experience poverty and homelessness, while simultaneously facing major medical costs and significant challenges and expenses in accessing services. Eighty percent are not in the workforce at all.

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<sup>&</sup>lt;sup>1</sup> https://www.bls.gov/news.release/disabl.nr0.htm

The Centers for Disease Control (CDC) estimates that 21.5% of adults in Maryland have a disability.<sup>2</sup> At most, 250,000 people would benefit from this tax credit, and that assumes they have a job and make enough to pay income tax. For individuals who do, even the modest relief contemplated here would be a step in the right direction.

If you have any questions or concerns about this request, please contact Adrienne Mallinson, Managing Attorney, Disability Rights Maryland at 410-727-6352.

Thank you so much for your consideration.

Sincerely,

Adrienne Mallinson, Esq. Disability Rights Maryland

Kenneth Capone People On the Go

<sup>&</sup>lt;sup>2</sup> https://www.cdc.gov/ncbddd/disabilityandhealth/impacts/maryland.html