



House Ways and Means Committee

January 28, 2021

HB 511: Income Tax - Personal Exemption - Disabled Individuals

Position: **Support**

The Arc Maryland, Maryland Association of Community Services, and the Maryland Developmental Disabilities Council are all statewide advocacy organizations committed to improving the opportunities and outcomes for Marylanders with intellectual and developmental disabilities (IDD). As such, we support HB 511 because it would allow certain adults with disabilities to deduct an additional \$1,000 if the individual has a permanent physical disability, including blindness.

Under current tax law, and for several years now, a person who is blind has the option of deducting an additional \$1,000 from their Maryland income tax. **This bill take another step and expands the allowable income tax deduction to all people with physical disabilities.**

Maryland is an "Employment First" state, meaning we look at employment as the first option when people with disabilities leave high school. However, barriers exist for some people with disabilities in obtaining and maintaining employment. For example, people with certain physical disabilities may rely the use of a modified vehicle for travel to and from work. While vehicles can be modified or designed to accommodate a person, vehicle modifications are expensive. Other people may need adaptive equipment to use as an accommodation at work. While some equipment is covered through insurance, other components are not covered regardless of the person's need.

An additional tax exemption may help people offset these costs, therefore, The Arc Maryland, Maryland Association of Community Services, and the Maryland Developmental Disabilities Council support HB 511.

For any questions, please contact Ande Kolp, Executive Director, The Arc Maryland, at akolp@thearcmd.org.