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—
Finance Committee

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THE SENATE OF MARYLAND
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Testimony of Senator Joanne C. Benson
SB 267: Income Tax – Healthy Indoor Air Quality Tax Credit

Good afternoon, Chairman Guzzone and esteemed members of the Budget and Taxation Committee, SB 267: Income Tax – Healthy Indoor Air Quality Tax Credit. This bill will allow qualified taxpayers to claim a credit against the State income tax equal to 50% of eligible costs to purchase and install specific indoor air quality equipment in certain residential or commercial properties during the taxable year. To claim the tax credit, the qualified taxpayer must first obtain from the Comptroller an eligibility certificate. It would require the Comptroller, in consultation with the Maryland Energy Administration, to publish on the Comptroller's website a list of approved indoor air quality equipment on or before September 30, 2022, and September 30 each year after that. The Comptroller cannot issue eligibility certificates during a tax year where a state of emergency is declared. Suppose a qualified taxpayer is eligible for the credit during a tax year where eligibility certificates have a standing suspension due to a state of emergency. In that case, they will be allowed to obtain the certificate immediately following the tax year. This bill will provide the necessary support to taxpaying citizens of the State of Maryland that are making structural improvements by installing indoor air quality equipment to improve the health and well-being of their families, businesses, and the greater public during a continuing health crisis.

Thus, I respectfully urge the committee to issue a favorable report for SB 267. Thank you.