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Patrick Moran - President

Testimony
HB 172 – Income Tax – Determination of Taxable Income – Union Dues and
Expenses to Influence Collective Bargaining
Ways & Means
January 18, 2022
Support

AFSCME Council 3 supports the passage of HB 172. This legislation would require an addition modification under the Maryland income tax for certain expenses to assist, promote, or deter collective bargaining; allow a subtraction modification under the Maryland income tax for certain union dues paid during the taxable year; and apply the Act to all taxable years beginning after December 31, 2021.

Throughout our country's history, we have seen undue influence used in an attempt to pre-determine the outcome of engagement between labor and management. All too often this has resulted in outcomes not representative of the truer result if the scales had not been tipped toward one side.

Last year, HB 13 (now Chapter 737 of the Laws of 2021) prohibited public funds from being used to support or oppose an employee organization that represents or seeks to represent the employees of the unit of State, county or municipal government, or influencing becoming a member of an employee organization. But our labor siblings in the private sector were left behind. HB 172 addresses that and brings public and private sector together.

In addition, HB 172 brings further balance by disallowing the deduction of business expenses for union-avoidance consultants who work to influence collective bargaining decisions, while enabling workers to deduct union dues from their taxable income.

AFSCME Council 3 applauds the efforts of the sponsor to address these issues, and we request a favorable report of HB 172.

Every AFSCME Maryland State and University contract guarantees a right to union representation.
An employee has the right to a union representative if requested by the employee.
800.492.1996

