



**HB 455 - Comptroller - Electronic Tax and Fee Return Filing Requirements**  
**Ways and Means Committee**  
**February 8, 2024**  
**SUPPORT**

Chair Atterbeary, Vice-Chair Wilkins and members of the committee, thank you for the opportunity to submit testimony in support of House Bill 455. This bill will establish a gradual process to move all tax filings online.

The CASH Campaign of Maryland promotes economic advancement for low-to-moderate income individuals and families in Baltimore and across Maryland. CASH accomplishes its mission through operating a portfolio of direct service programs, building organizational and field capacity, and leading policy and advocacy initiatives to strengthen family economic stability. CASH and its partners across the state achieve this by providing free tax preparation services through the IRS program 'VITA', offering free financial education and coaching, and engaging in policy research and advocacy. **Almost 4,000 of CASH's tax preparation clients earn less than \$10,000 annually. More than half earn less than \$20,000.**

Filing taxes online as opposed to paper is a much more secure and efficient process for filing taxes. It reduces the risk of scams and fraudulent activity for taxpayers, as well as increases the quality of the user experience. HB 455 will make the tax-filing process more secure and accurate for all Marylanders, while including provisions for residents who may have a harder time accessing an electronic device to file taxes.

HB 455 will institute the following requirements:

- All business fees and taxes will need to be filed online in calendar year 2026;
- Personal income taxes will need to be filed online in calendar year 2030; and
- Specific exceptions to the online filing requirements that include the following:
  - Filers age 65 or older;
  - Single filers under \$200,000 or joint filers under \$400,000;
  - Marylanders with disabilities; or
  - Small businesses with 15 or fewer full-time employees.

HB 455 will improve the state's tax system for Marylanders as well as the Comptroller's office. Tax preparation and review will be more efficient and compliant and will serve the state's goal of reducing its carbon footprint by eliminating the amount of paper used.

***Thus, we encourage you to return a favorable report for HB 455.***

*Creating Assets, Savings and Hope*