



MARYLAND SOCIETY OF ACCOUNTING AND TAX PROFESSIONALS

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**To: Ways and Means**

**From: The Maryland Society of Accounting and Tax Professionals**

**Re: HB 453**

**Contact Person: Giavante' Hawkins**

**Position: IN FAVOR**

**Income Tax - Technical Corrections**

On behalf of the Maryland Society of Accounting and Tax Professionals (MSATP), representing over 2,000 tax professionals serving hundreds of thousands of Maryland taxpayers, I strongly support House Bill 453.

As tax practitioners, our members must have a working technical understanding of Maryland's tax laws and regulations. We rely on clear, up-to-date statutes and guidance to properly prepare returns, compute liabilities, identify deductions and exemptions, and advise individual and business clients.

House Bill 453 constitutes simple administrative maintenance updating outdated vestiges in our tax code from the 1980s and 90s. By repealing distribution formulas not applied for decades and correcting a minor citation error, the legislation allows us to focus on current law relevant to contemporary taxpayers.

Passage removes sources of potential confusion for taxpayers expecting guidance from professionals like our members. Streamlining the tax code by eliminating obsolete remnants allows us to provide more accurate counsel. The technical corrections in House Bill 453, while small changes, thus facilitate our duty to offer sound, reliable tax services for Marylanders.

The MSATP supports the administrative improvements in House Bill 453. Simplifying tax statutes best equips our members to excel as trusted advisors for clients navigating complex filing obligations. I welcome your questions. I appreciate your consideration of our perspective.

Thank you for your consideration.

*Giavante Hawkins*

