

Department of Legislative Services
Maryland General Assembly
2000 Session

FISCAL NOTE
Revised

House Bill 1150 (Delegate Pitkin)
Ways and Means

**Task Force to Study the Creation of Tax Credits for the Costs of Providing
Teleworker Benefits to Employees**

This bill creates a 16-member Task Force to Study the Creation of Tax Credits for the Cost of Providing Teleworker Benefits to Employees. The task force will study various tax incentive initiatives for qualifying business entities to encourage the development of teleworker employee benefits, including income tax credits and property tax credits. The task force is required to evaluate the impact any tax incentive for the creation of teleworker benefits will have on: (1) State and local revenues; (2) labor costs; and (3) business entity operating expenses. A report must be submitted to the Senate Budget and Taxation Committee and the House Committee on Ways and Means by December 15, 2000 with recommendations for the potential consolidation of or alterations to existing tax credits as well as recommendations for the future enactment of tax credits.

The Department of Business and Economic Development, the Maryland Department of Transportation, and the Comptroller of the Treasury are required to provide staff support for the task force.

The task force terminates December 31, 2000.

The bill takes effect July 1, 2000 and applies to all taxable years beginning after December 31, 2000.

Fiscal Summary

State Effect: Any staffing costs are assumed to be minimal and absorbable within existing budgeted resources.

Local Effect: None.

Small Business Effect: None.

Analysis

Current Law: No task force of this type exists.

Additional Information

Prior Introductions: None.

Cross File: None.

Information Source(s): Comptroller of the Treasury (Bureau of Revenue Estimates),
Department of Legislative Services

Fiscal Note History: First Reader - February 25, 2000
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