Department of Legislative Services

Maryland General Assembly 2002 Session

FISCAL NOTE Revised

Senate Bill 677

(Senator Roesser)

Budget and Taxation

Ways and Means

Task Force to Study Tax Credits for Costs of Providing Telework Benefits to Employees

This bill establishes an eight-member Task Force to Study Tax Credits for Costs of Providing Telework Benefits to Employees. The task force is required to: (1) study the feasibility and potential impacts of allowing a credit against the State income tax for costs incurred by employers that provide teleworker benefits to employees; (2) study the effectiveness of various incentive packages to promote teleworking; (3) make recommendations on methods to inform employers of the advantages of teleworking, including the well-being and productivity of teleworking employees; and (4) make recommendations regarding modifications to State law to facilitate teleworking. The Comptroller must provide staff for the task force.

The task force is required to report its findings and recommendations to the Governor and the General Assembly by October 1, 2003.

The bill takes effect January 1, 2003.

Fiscal Summary

State Effect: Any expense reimbursements for task force members and staffing costs for the Comptroller could be handled with existing resources.

Local Effect: None.

Small Business Effect: None.

Analysis

Background: The International Telework Association and Council released a paper called "e-Work Guide: How to Make Telework Work for Your Organization," in October, 2001. The paper deals with issues such as costs and benefits of teleworking, program management, human resources management, legal and employment issues, environmental and facilities concerns and information technology considerations. October 23, 2001 was "Telework America Day."

Additional Information

Prior Introductions: HB 662 from the 2001 session is listed as a prior introduction; however, the bills are different. Similar legislation (HB 1150, as amended) passed the House Ways and Means Committee in the 2000 session.

Cross File: None.

Information Source(s): Department of Business and Economic Development, International Telework Association and Council, Department of Legislative Services

Fiscal Note History: First Reader - March 8, 2002

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