

Testimony SUPPORT of Senate Bill 123  
Small Business Fairness Act

Senate Budget and Taxation Committee  
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Government Relations

The Maryland State Education Association supports SB 123, which would require specific corporations to compute Maryland taxable income using the method of combined reporting.

MSEA represents 75,000 educators and school employees who work in Maryland's public schools, teaching and preparing our 896,837 students for careers and jobs of the future. MSEA also represents 39 local affiliates in every county across the state of Maryland, and our parent affiliate is the 3 million-member National Education Association (NEA).

MSEA supports passage of an adequate, sustainable, predictable revenue stream that will adequately fund both the operating and construction costs of our public schools. A great public school for every child means our students have updated technology, small manageable classes, safe and modern schools, proper healthcare and nutrition, and have highly qualified and highly effective educators. The Blueprint for Maryland's Future outlines improvements to access to Pre-K and Career Technology Education, as well as expansion of the educator workforce and increased salaries to help deliver individualized instruction and recruit and retain the best workforce in the country.

Implementing the Kirwan Commission's recommendations and making up for the learning loss and socio-emotional effects of the pandemic will take considerable resources. Senate Bill 123 can be part of that funding solution.

**MSEA urges a favorable report of Senate Bill 123.**