

# MARYLAND RETAILERS ASSOCIATION

*The Voice of Retailing in Maryland*



**SB329 Income Tax – Credit for the Purchase and Installation of Indoor Air Quality  
Equipment  
Budget and Taxation Committee  
January 26, 2021**

**Position:** Support

**Background:** SB329 would establish an income tax credit for costs incurred for the purchase and installation of indoor air quality equipment.

**Comments:** The Maryland Retailers Association (MRA) supports SB329 and efforts to alleviate operating costs for small businesses during the current economic crisis. Installing indoor air quality equipment is a simple way that small and local businesses can go above and beyond to ensure the safest possible setting for their employees and customers, but such equipment and installation can be costly. As small businesses are part of the hardest-hit sector due to the COVID-19 pandemic, business owners would greatly benefit from a tax credit designed to offset the cost of efforts made to operate as safely as possible.

Thank you for your consideration, and we urge a favorable report on SB329.