



## Eastern Atlantic States REGIONAL COUNCIL OF CARPENTERS

801 West Patapsco Avenue, Baltimore, MD 21230 | Phone: 443-915-0462 | EASCARPENTERS.ORG

### HB 179 - Income Tax - Subtraction Modification - Union Dues

#### FAVORABLE

Dear Chair Kaiser and esteemed members of the House Ways and Means Committee:

Please accept this letter in strong support of HB 179, which helps our working women and men offset some of their job-related costs in this difficulty economy by allowing for a deduction for union dues.

Our union represents over 41,000 of the best trained and most skilled construction workers in the country, including close to 3,000 in the State of Maryland. As you may be aware, prior to 2018, union employees were able to deduct some of their union costs on their federal returns as unreimbursed employee business expenses. However, under President Trump's tax reforms of 2018, union dues / expenses and all employee expenses can no longer be deducted through 2025, regardless of whether or not the employee itemizes deductions.

House Bill 179 goes a long way in making these workers whole, by essentially reinstating this deduction through the Maryland tax code, as opposed to the federal tax code.

This is a smart, blue-collar tax cut at a time when our workers need it most.

For the forgoing reasons, we thank Delegate Luedtke for authoring this important legislation, and we ask for a favorable committee report.