



THE MARYLAND HOUSE OF DELEGATES  
ANNAPOLIS, MARYLAND 21401

**Testimony of Delegate Dana Jones  
Before the Ways and Means Committee**

**In Support of HB712  
Bureau of Revenue Estimates - Tax Incidence Study - Scope  
January 11, 2021, 1:30pm**

Chair Kaiser, Vice-Chair Washington, and members of the Ways and Means Committee,

I come before you today to introduce a simple bill that would use data that the state already has for making a more comprehensive Maryland Tax Incidence Study.

Since 2007, the Bureau of Revenue Estimates (BRE) in the Comptroller's Office has issued a Tax Incidence Study<sup>1</sup> every three years. The purpose of the study is to get a better understanding of how Maryland's tax code distributes the tax burden. However, the most recent reports have only looked at two taxes: sales and personal income.

HB712 would codify which taxes must be included in the study, adding; motor fuel tax and tolls, real property tax, individual income tax, and sales and use tax. This would effectively expand the scope of the Tax Incidence Study, making it a more useful resource for legislators, advocates, and the general public. In speaking to BRE staff, I learned that the Comptroller's office has been engaged in a multi-year process of updating their tax collection system and data warehouse. Therefore they have better access to the data necessary to produce a new, more comprehensive report.

I am also introducing an amendment by request of the Bureau of Revenue Estimates. This amendment would add language to the bill that would require other state departments to comply with requests from BRE for data to complete the study.

I respectfully urge a favorable report on this simple, commonsense bill.

Delegate Dana Jones

A handwritten signature in blue ink that reads "Dana Jones".

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<sup>1</sup> <https://www.marylandtaxes.gov/reports/tax-incidence-study.php>