



**Maryland Developmental
Disabilities Council**
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SB235 - Income Tax - Personal Exemption - Disabled Individuals

Senate Budget and Taxation Committee

January 25, 2022

Position: Support

People on the Go of Maryland, the Maryland Developmental Disabilities Council, the Maryland Association of Community Services, and The Arc Maryland are statewide advocacy organizations committed to improving opportunities and outcomes for Marylanders with intellectual and developmental disabilities (IDD). As such, we support SB235 because it would allow certain adults with disabilities to deduct an additional \$1,000 from their Maryland State income tax, if the individual has a permanent physical disability, including blindness.

Under current tax law, and for several years now, a person who is blind has the option of deducting this additional \$1,000 from their Maryland State income tax. This bill expands the allowable income tax deduction to all people with physical disabilities.

The precedence for combining blindness with other physical disabilities can be found dating back to 1931 when The Library of Congress established the National Library Service for the Blind and Physically Handicapped and began to distribute braille materials and phonograph records to readers who were blind in accordance with the Pratt-Smoot Act of 1930.ⁱ It is unclear why blindness and physical disabilities are not both currently included in the allowable deduction in the Maryland income tax code.

Maryland is an “Employment First” state, meaning we look at employment as the first option when people with disabilities leave high school. However, barriers exist for some people with disabilities in obtaining and maintaining employment. For example, people with certain physical disabilities rely on the use of a modified vehicle for travel to and from work. While vehicles can be modified or designed to accommodate a person, vehicle modifications are expensive. Wheelchair accessible transportation can also be costly, and when privately contracted, can cost more than \$100 per trip.

Other people may need adaptive equipment to use as an accommodation at work. While some equipment is covered through insurance, other components are not covered regardless of the person’s need.

An additional tax exemption may help people offset these costs, therefore, we support SB235.

For any questions, please contact Rachel London, Executive Director, The Maryland Developmental Disabilities Council at rachell@md-council.org.

ⁱ <https://www.afb.org/online-library/unseen-minority-0/historical-chronologies/history-education-visually-impaired-people>