



COMMUNICATIONS WORKERS OF AMERICA

LOCAL 2100

BOX F CHASE, MARYLAND 21027 • (410) 335-2100

Testimony in Support of HB 172

January 18, 2022

To: Hon. Vanessa Atterbeary, Chair and members of the House Ways and Means Committee
From: Nick Riddle, President CWA Local 2100

Chair Atterbeary and members of the Ways and Means Committee,

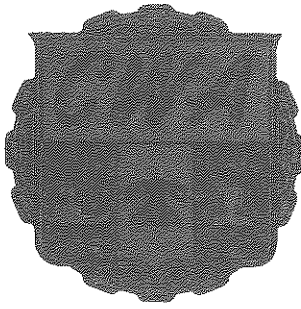
The members of this local play a huge role in supporting the economy and growing the infrastructure of Maryland. We also provide the backbone support to residents wishing to continue their education. There are so many other locals in this state that provide so much for the residents of Maryland in so many various ways. We own homes. We shop locally. We are middle class and we contribute back to our communities in so many ways. Every dollar counts for our families and any tax relief we receive only allows us to invest more.

HB 172 will allow Union members across the state to deduct their dues from their Maryland tax return. This would have an immediate and direct impact on the members, their families and their communities. Working families count on every penny and they use those pennies here in Maryland.

This bill will also eliminate the ability for companies to deduct the cost of Union Busting activities on their state taxes. Passing this bill would send a clear message to both Union members and companies that Maryland stands on the side of her residents and working families.

CWA Local 2100 strongly supports this bill and we ask the committee to vote in favor of it.

Thank you,
Nick Riddle
President CWA Local 2100



CWA MARYLAND STATE COUNCIL
“EFFECTING CHANGE THROUGH POLITICAL ACTION”

Testimony in Support of HB 172
Income Tax – Determination of Taxable Income – Union Dues
And Expenses to Influence Collective Bargaining
January 18, 2022

To: Hon. Vanessa Atterbeary, Chair, and members of the House Ways and Means Committee
From: Shannon Opfer, President CWA MD State Council, President CWA Local 2107

Chair Atterbeary and members of the Ways and Means Committee,

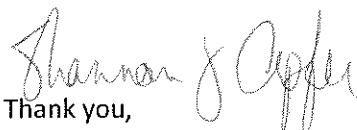
Union members are hardworking middle class people. Everything we do supports our state and economy, whether it is shopping here in Maryland or being a part of new construction making Maryland better.

The Tax Relief bill passed by Congress in 2018 eliminated the ability to deduct Union dues from our Federal tax returns. This may not seem like a huge impact, but for many families it will be.

HB 172 will allow members to deduct their dues from their Maryland tax return, making sure we do not suffer from the “tax relief” bill. Every penny makes a huge difference to working families.

Additionally, it levels the playing field for working families by eliminating the ability of companies to deduct the cost of Union Busting activities on their state taxes. Maryland has always been on the side of working families and this is a chance to prove that yet again.

CWA is in STRONG SUPPORT of this bill. We ask that the committee votes favorably on it.


Thank you,

Shannon Opfer

President CWA MD State Council
President CWA Local 2107

Mid Atlantic Studio Mechanics and Broadcast Technicians

I.A.T.S.E. Local 487

OFFICE LOCATION: 2301 Russell St., Baltimore, MD 21230

MAILING ADDRESS: P.O. Box 16315, Baltimore, MD 21210



TESTIMONY IN SUPPORT OF HB 172 Union Dues and Expenses to Influence Collective Bargaining January 18, 2022

TO: Hon. Vanessa Atterbeary, Chair, and members of the House Ways
and Means Committee

Paul Thomas
President

FROM: David O’Ferrall, Business Agent

SUPPORT

Justin Unger
*Vice President
Southern Region*

Mid-Atlantic Studio Mechanics, Local 487, I.A.T.S.E. respectfully
extends its’ strong support for House Bill 172, Union Dues and Expenses
to Influence Collective Bargaining.

Len Applefeld
*Vice President
Northern Region*

My name is David O’Ferrall and I am the Business Agent of the Mid-
Atlantic Studio Mechanics, Local 487, I.A.T.S.E. I represent over 1000
technicians who support themselves and their families working in the
Motion Picture and Television Industry in Maryland.

Ellen Popiel
Secretary/Treasurer

David M. O’Ferrall
Business Agent

We at Local 487 whole heartedly support House Bill 172. We agree that
all Union dues should be deductible on our taxes. These dues support our
Locals in ensuring living wages and benefits for all our members.
Additionally, the bill will prevent businesses from deducting union
busting costs. Under the current law, companies can pay for union
busting activities and write those costs off as business expenses on their
Maryland taxes. The fact that they can receive a tax break for opposing
our legal right to organize is appalling.

I ask, on behalf of those I represent, for a favorable report on House Bill
172.

INTERNATIONAL BROTHERHOOD OF ELECTRICAL WORKERS - LOCAL UNION No. 24

AFFILIATED WITH:

Baltimore-D.C. Metro Building Trades Council — AFL-CIO

Baltimore Port Council

Baltimore Metro Council — AFL-CIO

Central MD Labor Council — AFL-CIO

Del-Mar-Va Labor Council — AFL-CIO

Maryland State - D.C. — AFL-CIO

National Safety Council

81-S



AFL-CIO-CLC

BALTIMORE, MARYLAND 21230

C. SAMUEL CURRERI, President

DAVID W. SPRINGHAM, JR., Recording Secretary

JEROME T. MILLER, Financial Secretary

MICHAEL J. McHALE, Business Manager

OFFICE:

2701 W. PATAPSCO AVE

SUITE 200

Phone: 410-247-5511

FAX: 410-536-4338

TESTIMONY IN SUPPORT OF HB 172

Union Dues and Expenses to Influence Collective Bargaining

January 18th, 2022

To: Hon Vanessa Atterbeary, Chair, and members of the House Ways and Means Committee

FROM: Rico Albacarys, Assistant Business Agent IBEW Local 24

January 14, 2022

Dear Madame Chair Atterbeary and Committee Members,

Thank you for the opportunity to submit written testimony in **strong support** of HB 172.

My name is Rico Albacarys and I'm a member and employee of IBEW Local 24 in Baltimore. I have been a dues-paying union member for over a decade and have enjoyed the middle-class lifestyle a good paying union job can afford. For many union members, paying dues is a cost of going to work, a cost of doing business, so to speak. In the old tax code, we were allowed to deduct those dues from our income, the same as any other work-related expense. Unfortunately, the new federal tax code does not allow this. It does, however, allow business owners to deduct their costs associated with silencing the voices of their workers. HB 172 seeks to rectify this disparity and allow union members to deduct their dues from their State taxes, while asking business owners who are choosing to fight the rights of their workers to bear the economic cost of that choice.

That's why I'm writing in **strong support** of House Bill 172

Thank you,

Rico Albacarys



INTERNATIONAL ASSOCIATION OF
**Heat & Frost Insulators
& Allied Workers**
Local 24
Baltimore-Washington, DC

901 Montgomery Street
Laurel, MD 20707

Tel: 301-725-2400
Fax: 301-725-0804

January 14, 2022

Maryland House of Delegates
Ways and Means Committee
Chair: Vanessa Atterbeary
Vice Chair: Alonzo Washington

TESTIMONY IN SUPPORT OF HB 172
Union Dues and Expenses to Influence Collective Bargaining

Heat and Frost Insulators & Allied Workers Local 24
Brian S Cavey, Business Manager
brian.cavey@insulators24.org

Madam Chair Atterbeary, Vice Chair Washington and members of the committee, I respectfully submit this testimony in support of HB172.

In December 2017, the President signed the Tax Cuts and Jobs Act into law. Among its many faults, the act intensified a tax code double standard that further tilts the balance of power to management and against workers. The current inequity in the tax code is yet another example of our broken labor law system, employers, especially large corporations, have the upper hand at the negotiating table for many reasons, including their ability to fully write off, or deduct, management and legal costs, such as those involved in resisting unionization campaigns and negotiating with unions. In the meantime, workers, who are represented by the unions in these negotiations, cannot deduct the cost of the dues they pay to support the unions they have chosen for their representation. In other words, workers cannot deduct an important cost of earning their income, while employers can deduct the costs of maximizing their profits at the expense of workers.

Allowing a deduction for union dues would increase tax fairness for workers. The current tax treatment of union dues is not only fundamentally unfair but also inconsistent with basic income tax principles. The ability to deduct union dues would go along with a basic principle of taxation: that taxable income should not include the costs of earning that income.

Without a strong collective voice, workers are unable to make sure that they share in the profits they help to produce. Unions are a proven mechanism for workers to stand together and negotiate for the pay and benefits they deserve. Union dues are an indispensable and essential expense for workers in their pursuit of fair wages and benefits; all workers should be able to deduct them on their tax returns.

We urge a favorable vote on this legislation. Thank you for your time and consideration.

Sincerely and Respectfully,

A handwritten signature in blue ink, appearing to read "Brian S. Cavey", with a stylized, flowing script.

Brian S Cavey, Business Manager
Insulators and Allied Workers Local 24

*"All that is necessary for
the triumph of evil is that
good men do nothing"*



**LOCAL NO. 10
INTERNATIONAL
UNION OF
ELEVATOR
CONSTRUCTORS**

**Affiliated with the AFL-CIO
9600 MARTIN LUTHER KING
HIGHWAY
LANHAM, MARYLAND
20706
(301) 459-0497
FAX: (301) 459-3991**

John O'Connor, Jr.
Business Manager
Joseph Demmel
Business Representative
Ralph Gray, Jr.
Business Representative
Matthew Rusch
Business Representative
Jeremy Fox
President
Christopher Gray
Vice-President
Vance Ayres
Recording Secretary
Matt Guthrie
Financial Secretary
Bruce Zembower
Treasurer

January 14, 2022

**TESTIMONY IN SUPPORT OF HB 172
Union Dues and Expenses to influence Collective Bargaining
January 18, 2022**

Hon. Vanessa Atterbeary, Chair and Members of the House Ways
and Means Committee:

The International Union of Elevator Constructors, Local #10 is in
favor of this bill. This bill, if passed, will do two (2) great things for
our membership. It will allow our union members to deduct union
dues from their state taxes and it will stop companies from being
able to write-off union busting activities on their state taxes as
deductible business expenses.

In closing, we urge you to pass HB 172 for the betterment of your
collective bargaining constituents.

Sincerely,
Local #10


John J. O'Connor, Jr.
Business Manager

JJO/epv



INTERNATIONAL UNION OF OPERATING ENGINEERS
LOCAL 37

AFFILIATED WITH THE AFL-CIO
Chartered May 1, 1900

January 14, 2022

Robert A. Holsey, Jr.
*Business Manager and
Financial Secretary*

To: MD House of Delegates-Ways and Means Committee

Mark F. McQuay
*President and Business
Representative*

Chair: Honorable Vanessa Atterbeary

Thomas M. Boschi
Vice President

From: Robert A. Holsey Jr. Business Manager IUOE Local 37

Michael B. Funk
*Recording Secretary
and Training Director*

Position: Strong Support House Bill 172- Income Tax- Determination of Taxable
Income-Union Dues and Expenses to influence Collective Bargaining. Hearing
January 18, 2022

Daniel S. Humbertson
*Treasurer and Business
Representative*

Dear Chairwoman Atterbeary, Honorable Delegates and Committee Members,

Executive Board
Robert A. Holsey, Jr.
Mark F. McQuay
Thomas M. Boschi
Michael B. Funk
Daniel S. Humbertson
Steve J. Rohman, Sr.
James E. Nunley, Jr.
Anthony J. Crandall
Phillip E. Grothe
Michael V. McKew
Robert J. Pucci

I am writing to you today on behalf of the 1500 members of IUOE Local 37 asking for a favorable report on House Bill 172. As you know, our members along with every Union member lost the ability to deduct Union dues on their Federal tax returns. The current tax treatment of Union dues is not only fundamentally unfair but also inconsistent with basic income tax principles. HB 172 will allow for a Union dues deduction increasing tax fairness for our hard-hit working men and woman.

Trustees
Vasilis Peros
Stephen
VanBoesschoten
Thomas W. Costanzi

We are asking for your support for House Bill 172, this legislation is so important for our members and their families especially during these difficult times, it is imperative to keep money in our workers pockets.

Auditors
Thomas I. Judge
Bruce J. Clark
Walter L. Wagner

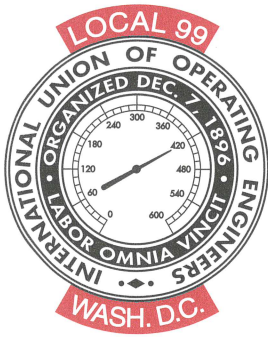
Thank you for taking the time to read this correspondence and again ask for a favorable report on this vital legislation.

Conductor
Michael C. Wines

Sincerely,

Guard
Jason R. Lewis

Robert A. Holsey Jr.
Business Manager
International Union of Operating Engineers Local 37



INTERNATIONAL UNION OF OPERATING ENGINEERS

Local 99, 99-A, 99-C, 99-O

AFFILIATED WITH THE AFL-CIO

Engineer Center

9315 Largo Drive West, Suite 200, Upper Marlboro, MD 20774

(202) 337-0099

Donald P. Havard
Business Manager

Warren L. Watt
President

Frank M. Brown, Jr.
Vice President

Raymond D. Stack
Treasurer

Mark P. Sexton
*Recording Corresponding
Secretary*

Frank C. Barile
Financial Secretary

TESTIMONY IN SUPPORT OF HB 172 Union Dues and Expenses to Influence Collective Bargaining January 18th, 2022

TO: Hon. Vanessa Atterbeary, Chair, and members of the House Ways and Means
Committee

FROM: IUOE Local 99

We are writing in support of HB 172. Union members, including Local 99, are the backbone of middle-class working families. Our members have worked to keep companies and institutions open during this pandemic over the last two years by maintaining facility systems, the HVACR equipment, and health systems, working and adapting them to slow this relentless virus. Our members have sacrificed their time and made themselves and their families vulnerable during a period when many employees are able to work from home. Even in healthier times, our Union brothers and sisters assist organizations in maintaining safe, comfortable, and healthy environments for their employees.

The tax deduction will make it easier for individuals to take advantage of all that Union membership offers in the way of ongoing training, certifications, and benefits. This makes union members a more valuable and invested member of the workplace, elevates their ability to do their job well and continually improve, as well as provide them with greater financial security. Helping Union members achieve a stronger financial footing will also improve their ability to give back to society.

We are in favor of any tax deduction that would assist in making these union working-class families stronger, which in turn will have positive impact on the workplace and in our communities. Local 99 and its members are in favor of supporting HB 172, Union Dues and Expenses to Influence Collective Bargaining.

Sincerely,

Mark Sexton,
Assistant Business Manager, International Union of Operating Engineers, Local 99.



Maryland House of Delegate – Ways and Means Committee

TO: Chairwoman Vanessa Atterbeary and members of the House Ways and Means Committee
FROM: Jason Ascher, Political Director – Mid-Atlantic Pipe Trades Association

Support HB 172 – Income Tax – Determination of Taxable Income – Union Dues and Expenses to Influence Collective Bargaining

On behalf of the Mid-Atlantic Pipe Trades Association and our over 20,000 members and families from United Association Locals across Maryland, I ask that you **SUPPORT HB 172**.

The 2017 Tax Cuts and Jobs Act of 2017 passed by Congress and the Trump Administration gave considerable windfalls to the top 1% while leaving working families with scraps. One of the many ways this legislation hurts working families is eliminating certain tax deductions, such as union dues. While this was federal legislation, this tax credit does not exist at the state level without the federal tax credit. Creating this subtraction of union dues in determining your taxable income would go a long way to fix the problems created for working people by the Trump administration.

It is disgraceful that while a worker cannot get a tax deduction for their union dues, an employer can deduct its expenses to fight against unionization, such as union-busting lawyers. Workers should be able to decide if they want to unionize without interference from their employer. This legislation will give workers the ability to have their discussions about joining a union without anti-union propaganda from their employer.

HB 172 will fix this problem by giving workers the ability to subtract their union dues from their taxable income, and employers will not be able to deduct union-busting expenses. I ask you to support this legislation on behalf of my members and their families.

Sincerely,

Jason Ascher
Political Director
Mid-Atlantic Pipe Trades Association



TESTIMONY IN SUPPORT OF HB 172

**Income Tax – Determination of Taxable Income – Union Dues and Expenses to Influence
Collective Bargaining
January 18, 2022**

TO: Hon. Vanessa Atterbeary, Chair, and members of the House Ways and Means Committee
FROM: Patricia M. O'Donnell, SAG-AFTRA Washington - Mid Atlantic Local Executive Director
DATE: January 14, 2022

Dear Chair and Members of the House Ways and Means Committee:

I am writing on behalf of the nearly 5,000 union members of the Washington – Mid Atlantic Local of SAG-AFTRA to urge you to support House Bill 172, “Income Tax - Determination of Taxable Income - Union Dues and Expenses to Influence Collective Bargaining” that is set for hearing before your Committee on January 18, 2022. The Washington - Mid Atlantic Local of SAG-AFTRA represents actors, performers, voice over artists, announcers, disc jockeys, television and radio news broadcasters, sound recording artists, and many others in the entertainment and media industries, with nearly half of the entire membership residing in and/or working in the state of Maryland.

Unions provide their members with an abundance of resources to ensure that workers have the best terms and conditions of employment as possible, such as negotiating and enforcing collective bargaining agreements, providing professional development/training opportunities, supporting legislation that advances employees’ rights in the workplace, and providing outplacement resources. Like other professional organizations, union dues allow the union as an organization to provide these resources to its members and are a cost of the member being a part of this professional organization that is essential for their career. Providing union dues the same tax treatment as other fees that are required to maintain professional memberships, certifications, and/or licensing, for one to do their job is not only fair, but the right thing to do for Maryland’s workforce. Furthermore, given the current economic climate, HB 172 would provide financial relief to union members in Maryland and allow them the opportunity to put more money back into the state’s economy.

Additionally, Maryland workers should have the unfettered ability to exercise their rights under the National Labor Relations Act. By not allowing activities related to the support or opposition of union representation to be considered business expenses for tax deduction purposes, workers

Patricia M. O'Donnell, Washington – Mid Atlantic Local Executive Director
pat.odonnell@sagaftra.org • 301-545-0021 (Home Office) • 240-731-1246 (Mobile) • SAGAFTRA.org/wma
SCREEN ACTORS GUILD - AMERICAN FEDERATION OF TELEVISION AND RADIO ARTISTS
7735 Old Georgetown Road, Suite 950, Bethesda, MD 20814
Associated Actors & Artistes of America / AFL-CIO

should then be one step closer to exercising their rights in a less coercive environment. Passing HB 172 will show the legislature's support of Maryland's workers.

The Washington - Mid Atlantic Local of SAG-AFTRA strongly supports this bill and encourages you to vote favorably in support of HB 172.

Respectfully submitted,

A handwritten signature in cursive script that reads "Patricia M. O'Donnell". The signature is written in black ink and includes a small flourish at the end.

Patricia M. O'Donnell

PO: apr



**International Association of Sheet Metal, Air,
Rail & Transportation Workers,
Local Union 100— Sheet Metal Division**
Affiliated with AFL-CIO

Richard D. LaBille, III

Business Manager/President

Russell K. Robinson

Financial Secretary-Treasurer

Honorary Vanessa Atterbeary, Chair and Members of the House Ways and Means Committee

January 14, 2022,

We strongly support HB 172.

Madam Chair and Committee members, thank you for the opportunity to submit testimony on HB 172 Union Dues and Expenses to influence Collective Bargaining. My name is Thomas Killeen Business Representative and Legislative Director for SMART (Sheet Metal Air Rail Transportation) Local Union 100. I represent 2,100 working men and women that reside in the State of Maryland.

Because of the changes in the 2017 Federal tax system Agency Shop Fees, Union Dues, Specific Tools, Uniforms for police and in some cases guns the police may use to protect society have been eliminated in the itemized deductions for miscellaneous expenses. In the past individuals itemizing these expenses listed above on their federal taxes could also items these same expenses on their Maryland taxes but because of the new Federal tax law this is no longer possible.

Also, this Bill stops companies from being able to write-off union busting activities on their state taxes as deductible business expense. In today's climate where the President of the United States and 67% of the public supports unions, I find the fact that companies can write of union busting on their corporate taxes shows against the will of the people and this needs to be changed.

The passing of House Bill 172 would bring back the itemized deduction for our 2,100 members and many other Marylanders (Teachers, Firefighters, Police, Correctional Officers and Skilled Construction Workers) that build and maintain our State. When HB 172 becomes State law it will reinstate the tax credit, at the State level, putting money back into Marylanders pockets and therefore into our economy. I see it as a win/win, I hope you will too.

We ask for a favorable vote on HB172.

Sincerely,

Thomas Killeen
Bus. Rep. & Legislative Director
SMART Local Union 100



**International Association of Sheet Metal, Air,
Rail & Transportation Workers,
Local Union 100— Sheet Metal Division**
Affiliated with AFL-CIO

Richard D. LaBille, III

Business Manager/President

Russell K. Robinson

Financial Secretary-Treasurer

Honorary Vanessa Atterbeary, Chair and Members of the House Ways and Means Committee

January 14, 2022,

We strongly support HB 172.

Madam Chair and Committee members, thank you for the opportunity to submit testimony on HB 172 Union Dues and Expenses to influence Collective Bargaining. My name is Richard LaBille and I am the Business Manager/President of Sheet Metal, Air, Rail & Transportation Workers Local 100. I represent 2,100 working men and women that reside in the State of Maryland.

Because of the changes in the 2017 Federal tax system Agency Shop Fees, Union Dues, Specific Tools, Uniforms for police and in some cases guns the police may use to protect society have been eliminated in the itemized deductions for miscellaneous expenses. In the past individuals itemizing these expenses listed above on their federal taxes could also items these same expenses on their Maryland taxes but because of the new Federal tax law this is no longer possible.

Also, this Bill stops companies from being able to write-off union busting activities on their state taxes as deductible business expense. In today's climate where the President of the United States and 67% of the public support's unions, I find the fact that companies can write of union busting on their corporate taxes shows against the will of the people and this needs to be changed.

The passing of House Bill 172 would bring back the itemized deduction for my 2,100 members and many other Marylanders (Teachers, Firefighters, Police, Correctional Officers and Skilled Construction Workers) that build and maintain our State. When HB 172 becomes State law it will reinstate the tax credit, at the State level, putting money back into Marylanders pockets and therefore into our economy. I see it as a win/win, I hope you will too.

We ask for a favorable vote on HB172.

Sincerely,

Richard D. LaBille, III
Business Manager/President
SMART Local 100

John R. Walker
SMART-TD Local 610
10330 Mockingbird Pond CT
Burke, VA 22015

(703)987-0757
JRWalker610@Gmail.com

13 January 2022

House Ways and Means Committee
HB 172- Union Dues and Expenses to Influence Collective
Bargaining

100 State Cir, Annapolis, MD 21401

To House Ways and Means Committee Members,

My name is Johnny Walker, Legislative Representative SMART-TD local 610 Baltimore MD. I am providing testimony supporting HB 172- Union Dues and Expenses to Influence Collective Bargaining. Our local is a transportation local representing CSX, Norfolk Southern, and the Canton railroads. Our membership which the majority resides in the great state of Maryland supports House Bill 172. The almost 100 union members covered by this local would greatly benefit from this bill. Even before the pandemic, with our membership numbers dwindling due to changing economic climates, our membership has faithfully served Maryland and its residents by providing safe and efficient transportation and logistical services. Our trains have not stopped whatsoever since the start of the pandemic, and this is because we have proven ourselves to be a reliable workforce during any conditions. As a representative for this local, this bill would provide a much-needed financial break for an already stressed workforce. I respectfully ask for the support and yes vote by the House Ways and Means Committee. Sincerely,

John R. Walker

Legislative Representative
SMART-TD Local 610

LARRY KASECAMP
Legislative Director

TOM CAHILL
Assistant Director

JOHNNY WALKER
Secretary



[ANNAPOLIS OFFICE](#)
176 Conduit St., Suite 206
Annapolis, MD 21401-2597

PH: 301-697-2695
utusldmd@gmail.com

January 18, 2021

The Honorable Chairwoman Vanessa E. Atterbeary and
Members of the House Ways & Means Committee

RE: SUPPORT FOR HB-172

REPRESENTATIVES

CUMBERLAND
Local 600
LAWRENCE KASECAMP

BRUNSWICK
Local 631
TOM CAHILL

EDMONSTON
Local 1470
KENZELL CRAWFORD

BALTIMORE
Local 610
JOHNNY WALKER

Local 1949
ERIC BILSON

As Legislative Director in Maryland for the Transportation Division of the International Association of Sheet Metal, Air, Rail and Transportation Worker's (SMART) we urge your committee to support HB-172 "*Income Tax – Determination of Taxable Income – Union Dues and Expenses to Influence Collective Bargaining.*"

This bill creates a tax credit against the State income tax for an individual who pays specified union dues.

This tax credit was available to Marylanders in the past until the passage of the Federal Tax Cuts and Jobs Act of 2017. This law eliminated union dues as a qualified deductible expense for Federal Income Tax purposes.

Unfortunately, Maryland law states a taxpayer can itemize an expense for State income tax purposes only if the expense can be claimed as a federal itemized deduction. So, the effects of the Act triggered a consequence to Marylanders that the General Assembly did not have a voice in.

HB-172 corrects this unintended consequence by returning the ability of a taxpayer for State income tax purposes to claim an income tax credit for union dues that previously qualified as a miscellaneous itemized deduction.

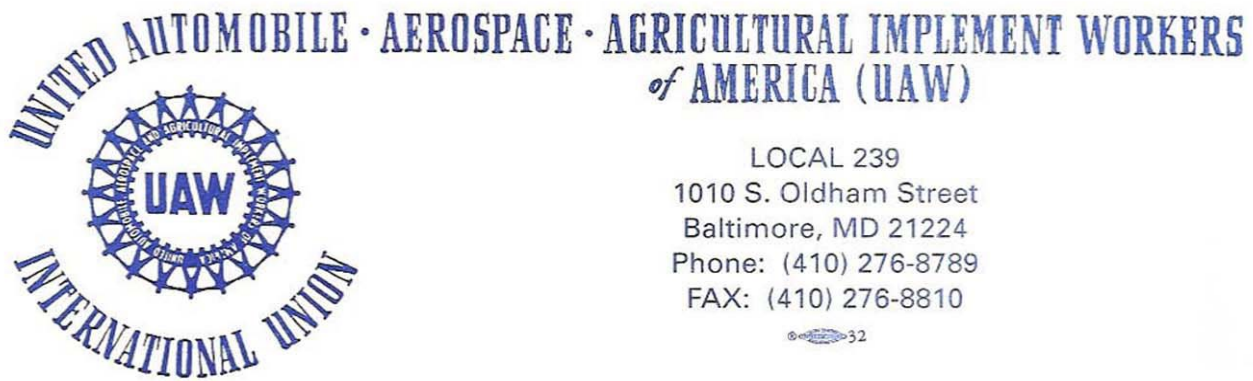
The bill also eliminates certain tax deductions claimed for certain expenses to assist, promote, or deter collective bargaining. Maryland has a strong history of supporting collective bargaining rights of its citizens and should continue to do so and not allow any infringements on these rights through tax deductions.

We urge a favorable report for HB-172

Sincerely,

A handwritten signature in cursive script that reads "Larry".

Lawrence E. Kasecamp
MD State Legislative Director
SMART Transportation Division



LOCAL 239
1010 S. Oldham Street
Baltimore, MD 21224
Phone: (410) 276-8789
FAX: (410) 276-8810

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AMALGAMATED LOCAL

**HB 172 Union Dues and Expenses to Influence
Collective Bargaining
January 18, 2022**

To: Hon. Vanessa Atterbeary, Chair and members of the House Ways and Means Committee

From: Frederick Swanner, President UAW Maryland State CAP Council

Re: SB 549 Income Tax Credit

As the Maryland State UAW/CAP President I represent well over 10,000 members of the United Auto and Aero Space Workers (UAW) both active and retired all over this great state of ours. They have asked me as their political spokesperson to **stand up in support of (HB 172)**. Due to the passage of the Tax Cuts and Jobs Act of 2017. Union dues were eliminated as a tax credit for Federal Income Taxes and current Maryland law states that if the tax credit for Federal taxes doesn't exist, then it can't exist for state taxes either.

HB 172 corrects this problem and allows an estimated 350,000 or more voters to deduct their shop fees and union dues from State Taxes as they always have in the past tax sessions.

In closing our members use some of these shop fees and union dues to support our communities by having college scholarships, donations for local charities and free apprenticeship programs as to mention a few. I urge this committee to give a favorable report on HB 172, whereas this bill looks out for Maryland tax payers. Thank You

Kind Regards,

Frederick Swanner, President
UAW Maryland State CAP Council

**Testimony in Support of HB172
Income Tax – Determination of Taxable Income – Union Dues and Expenses to
Influence Collective Bargaining
January 18, 2022**

To: Hon. Vanessa Atterbeary, Chair, and members of the House Ways and Means Committee

From: Kayla Mock, Political Organizer
United Food and Commercial Workers Union, Local 400

Chair Atterbeary and members of the House Ways and Means Committee, I appreciate the chance to share my testimony on behalf of our over 10,000 members in Maryland, working on the front lines of the ongoing pandemic in grocery, retail, food distribution, law enforcement, and health care. Through collective bargaining, our members raise the workplace standards of wages, benefits, safety, and retirement for all workers. Union members are critical to the addressing inequality and uplifting the middle class.

We strongly support HB 172 and urge you to vote it favorably. Unfortunately, most tax laws favor corporations as businesses as opposed to working people. By allowing union dues to be tax deductible, this directly impacts and improves the lives of working people in Maryland. It is a financial win for union members who do so much to protect and raise the standards for working people in our society.

Additionally, companies should not be allowed to write off union busting activities on their taxes. In an 2019 article by VICE titled, “U.S. Employers Spend Over \$340 Million a Year Busting Unions,” they quote a report done by the Economic Policy Institute stating, “The report also provides important new information on the union avoidance industry, which includes anti-union law and consulting firms. According to new data, U.S. employers spend nearly \$340 million each year on advisors that conduct ‘union vulnerability tests’ and provide companies with important recommendations for crushing union drives at their companies.” While certainly Maryland businesses spend a small slice of the national estimated union busting expenses, the morality of businesses being allowed to write off expenses that are used to break collective bargaining, organizing, or unionization effort is wrong. Companies should not be given incentives or breaks on monies spent to attack, demoralize, or break worker’s rights to collectively bargain.

HB 172 would put more money into the pockets of essential union members, which is
(1/2)

critically needed. It would additionally disallow tax write offs for company expenses of union busting. For both of these reasons, on behalf of our members and all Marylanders, we urge you to vote favorably on HB 172.