

MARYLAND RETAILERS ASSOCIATION

The Voice of Retailing in Maryland



HB85 Income Tax – Healthy Indoor Air Quality Tax Credit Ways and Means Committee January 13, 2022

Position: Favorable

Background: Businesses and consumers will be able to claim a credit against the state income tax for 50% of the cost of installation of approved indoor quality air equipment.

Comments: The Maryland Retailers Association (MRA) supports HB85 and any meaningful efforts to alleviate costs for consumers and small businesses during the current economic crisis.

Providing a tax credit on approved indoor air quality machines would help struggling businesses in Maryland invest in infrastructure to keep their employees and customers safer. This support by the State will help mitigate not just the current pandemic virus but also future airborne diseases, from yearly flu season to additional variants of COVID-19. Taking measures to control humidity and to filter for airborne disease will create a healthier and safer Maryland at home, at work, and at public businesses.

Tax credits such as what is proposed in HB85 help support small businesses and the local economy at large by promoting not only the installation of equipment which would make local business environments safer, but also the sale of the equipment and the use of local contractors to complete the installations. As small businesses are part of the hardest-hit sector due to the COVID-19 pandemic, local business owners in a variety of industries would greatly benefit from a tax credit designed to offset the cost of efforts made to operate as safely as possible.

We respectfully ask for a favorable report on HB85. Thank you for your consideration.