

**Testimony SUPPORT of House Bill 172  
Income Tax – Determination of Taxable Income – Union Dues and Expenses to  
Influence Collective Bargaining**

**House Ways and Means Committee  
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**Samantha Zwerling  
Government Relations**

The Maryland State Education Association supports House Bill 172, which would allow a subtraction modification on state income taxes for union dues and require an addition modification for employers who deter, assist, or promote collective bargaining.

MSEA represents 75,000 educators and school employees who work in Maryland's public schools, teaching and preparing our 896,837 students for careers and jobs of the future. MSEA also represents 39 local affiliates in every county across the state of Maryland, and our parent affiliate is the 3 million-member National Education Association (NEA).

As a part of 2017's Federal Tax Cuts and Jobs Act, President Trump eliminated workers' ability to deduct union dues from their federal adjusted gross income. In reaction to the change at the federal level, some states have allowed deductions on state income taxes for union dues. These states include New York, Minnesota, Hawaii, and Pennsylvania. Maryland should pass this bill to send a clear message to workers that they are appreciated and valued.

Maryland educators have been working extremely hard through the pandemic, and many of our education support professionals were the first ones back in the buildings when they closed. They work tirelessly to support students and their communities. This bill would help lessen the financial burden on those hard-working individuals. This bill's concept has been introduced in a variety of forms over the past few years, and HB172 strikes the right balance.

**MSEA urges a favorable report of House Bill 172.**