



**SB93 – Tax Credits – Employment of Individuals with Disabilities**  
**Ways and Means Committee**  
**March 23, 2022**

**Position: Favorable**

**Background:** Businesses could claim a tax credit equal to a certain amount for providing childcare or transportation costs or wages to employees with disabilities.

**Comments:** The Maryland Retailers Association (MRA) supports SB93 which would have a positive impact on businesses' labor and operational costs while creating more inclusive workplace environments.

We encourage the legislature to support tax benefits that will help incentivize businesses to hire individuals with disabilities. The COVID-19 pandemic has resulted in a massive labor shortage across the country, impacting businesses' ability to operate and serve their customers. At the same time, individuals with disabilities often face significant barriers to employment. The credit proposed in this legislation would help target employment opportunities for these disadvantaged communities and would help employers with any additional costs and accommodations.

Small and locally owned businesses are often uniquely positioned to provide personalized benefits to individual employees based on need, including assistance with childcare and transportation costs. Allowing businesses to claim a tax credit for a higher amount of financial assistance and wages provided to employees with disabilities will help these businesses to prioritize those personalized types of assistance, increasing the quality of life for those employees and helping to offset the operational cost of additional accommodations. Although the IRS offers some tax credits already, this proposal is a positive step forward for Maryland's business community.

With the labor shortage, this is an excellent, common-sense incentive that will promote inclusion while tapping into an additional pool of workers that are desperately needed. For these reasons, we would urge a favorable report on SB93. Thank you for your consideration.