



Maryland House of Delegates - Ways and Means Committee

Chair: Vanessa E. Atterbeary

Vice Chair: Alonzo T. Washington

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

Position: Support

The Baltimore DC Metro Building Trades Council supports HB 172. Union dues may be used to support a wide variety of programs or activities, including paying the salaries and benefits of union leaders and staff; union governance and legal representation. Union dues are the way workers who have decided to form a union pool their resources to enable the work of the union. Union dues fund the cost of bargaining, the cost of enforcing the collective agreement, and the cost of organizing campaigns union members instruct their union to conduct. Federal Tax reform changed the rules of union dues deductions. For tax years 2018 through 2025, union dues –and all employee expenses –are no longer deductible, even if the employee can itemize deductions. However, if the taxpayer is self-employed and pays union dues, those dues are deductible as a business expense and with the passage of House Bill 172 Maryland's essential hard working Union members will be able to do the same

We urge the Committee for a favorable report. Thank you.

Sincerely,

Jeffry Guido

(E) jguido@bdcbt.org (O) 301-909-1071 (C) 240-687-5195

Electrical Workers
Insulators
Boilermakers
United Association
Roofers
Cement Masons
Teamsters
Laborers
Bricklayers
Ironworkers
Sheet Metal Workers
Elevator Constructors
Painters
Operating Engineers
Carpenters

5829 Allentown Rd Camp Spring MD 20746

Value on Display... Everyday.

