



MARYLAND STATE & D.C. AFL-CIO

AFFILIATED WITH NATIONAL AFL-CIO

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President

Donna S. Edwards

Secretary-Treasurer

Gerald W. Jackson

March 28, 2023

Dear Senators,

Please support removing the cap on House Bill 2 - Income Tax - Subtraction Modification - Union Dues. This bill reestablishes workers' ability to claim union dues as a subtraction modification for calculating state income taxes, which was eliminated by the federal Tax Cuts and Jobs Act of 2017.

This is not an attempt to gain some new benefit for union workers, but a bill to reinstate what we already had. Both chambers passed an uncapped version of this bill in 2022 that was vetoed by the Governor. Originally this bill included language prohibiting businesses from deducting their union avoidance and anti-union expenses from their state corporate taxes which would have offset the cost of reinstating this subtraction.

Allowing workers to deduct their union dues is a direct investment in Maryland's workforce. Unionized workers are our public servants. They are our transportation workers, social workers, nurses, paraprofessionals, skilled construction workers, educators, and public safety workers. Our union dues help improve working conditions, wages, and benefits for all workers in the state, but the General Assembly wants to place a cap on a benefit we used to have.

We ask for your support for HB 2 without the \$250 cap.

Sincerely,
Donna Edwards

President
Maryland State & DC AFL-CIO