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To: Senate Budget and Taxation Committee

From: The Maryland Society of Accounting and Tax Professionals, Inc.

Re: SB 318 Sponsor: Senators Brooks, West, Sydnor, and Kramer

Contact Person: Giavante Hawkins, Executive Director

Position: Oppose

Income Tax – Healthy Indoor Air Quality Tax Credit

The Maryland Society of Accounting and Tax Professionals, Inc. (MSATP), representing the voices of over 2,000 tax and accounting professional members, oppose this bill. As tax and accounting professionals serving over 700,000 Maryland residents, we encourage fiscal policy that is clear and straight forward.

In order to claim the credit under this section, a qualified taxpayer must obtain from the Comptroller an Eligibility Certificate. Section (C)(4) of this act requires the work to already be performed (“was” in 4(l) (2)) prior to issuance of the certificate. This exposes the taxpayer to having the work performed and the State not issuing a certificate.

Provision (C)(3) requires clarification since the Comptroller may be issuing certificates throughout the year. If the Governor declares a State of Emergency in December, as the bill is written, the Comptroller’s office would have violated this provision of the bill. If the Comptroller waits until January of the following year to issue the Certificates, taxpayers will be less likely to expend funds not knowing if or when they qualify for the credit.

The Act is also silent as to what period the September 30th posting date pertains – retroactive as insinuated by the effective date of the bill or prospective for the next calendar year. This unclarity can lead to an administrative nightmare.

Based upon the above, we oppose this piece of legislation, and we urge an unfavorable report on SB318.