

# **SB0624 -- Income Tax – Automated External Defibril**

Uploaded by: Brian Levine

Position: FAV



**Senate Bill 624 -- *Income Tax – Automated External Defibrillator Tax Credit (Joe Sheya Act)***  
**House Ways and Means Committee**  
**March 30, 2023**  
**Support**

The Montgomery County Chamber of Commerce (MCCC), the voice of business in Metro Maryland, supports Senate Bill 624 -- *Income Tax – Automated External Defibrillator Tax Credit (Joe Sheya Act)*.

Senate Bill 624 allows for an individual or business to claim a credit for the purchase of an automated external defibrillator. An automated external defibrillator is a medical device that delivers an electric shock to victims experiencing ventricular fibrillation to restore the heart rhythm to normal. These life-saving devices are a necessity in settings like schools and athletic facilities, but also would have benefits in the workplace.

The competitiveness of a business takes many forms. MCCC advocates for Maryland businesses to have access to as many advantages as possible when compared to businesses in surrounding and competitive jurisdictions. While passage of Senate Bill 624 would most certainly save lives, it also creates a competitive advantage for businesses in Maryland that choose to take advantage of the tax credit. Allowing businesses to affordably acquire lifesaving automated external defibrillators makes the workplace safer for its employees, and in turn makes that business more attractive to current and potential employees. Senate Bill 624 is not just a lifesaving measure, but also one that allows Maryland employers to better compete in a challenging labor market.

**For these reasons, the Montgomery County Chamber of Commerce supports Senate Bill 624 and respectfully requests a favorable report.**

*The Montgomery County Chamber of Commerce, on behalf of our nearly 500 members, advocates for growth in business opportunities, strategic investment in infrastructure, and balanced tax reform to advance Metro Maryland as a regional, national, and global location for business success. Established in 1959, MCCC is an independent non-profit membership organization and a proud Montgomery County Green Certified Business.*

Brian Levine | Vice President of Government Affairs  
Montgomery County Chamber of Commerce  
51 Monroe Street | Suite 1800  
Rockville, Maryland 20850  
301-738-0015 | [www.mcccmd.com](http://www.mcccmd.com)

**SB624\_Zucker\_FAV\_WAM.pdf**

Uploaded by: Senator Craig Zucker

Position: FAV

CRAIG J. ZUCKER  
*Legislative District 14*  
Montgomery County



James Senate Office Building  
11 Bladen Street, Room 122  
Annapolis, Maryland 21401  
410-841-3625 • 301-858-3625  
800-492-7122 Ext. 3625  
Fax 410-841-3618 • 301-858-3618  
Craig.Zucker@senate.state.md.us

Budget and Taxation Committee  
Chair, Capital Budget Subcommittee

Chair, Senate Democratic Caucus

THE SENATE OF MARYLAND  
ANNAPOLIS, MARYLAND 21401

**Testimony of Senator Craig J. Zucker**  
**Senate Bill 624/House Bill 1074 - Income Tax - Automated External Defibrillator Tax Credit**  
**House Ways and Means Committee**  
**March 30, 2023**  
**1:00 PM**  
**Position: Favorable**

Good afternoon, Chair Atterbeary, Vice Chair Wilkins, and distinguished members of the committee. It is my pleasure to testify today in **support** of **Senate Bill 624 - Income Tax - Automated External Defibrillator Tax Credit**.

Senate Bill 624 and its cross-file, House Bill 1074, were both passed unanimously on the floors of their chamber. These bills passed in the same posture apart from the Senate Bill being named the "Joe Sheya Act."

I would like to thank the members of the Ways and Means, as almost everyone has signed as a cosponsor of the House Bill. For these reasons, I urge the committee for a favorable report on Senate Bill 624. Thank you for your kind consideration.