

# BRIAN GRIFFITHS

January 20, 2023

The Honorable Vanessa E. Atterbeary  
Chair, House Ways & Means Committee  
House Office Building, Room 131  
6 Bladen St  
Annapolis, MD 21041

Dear Madam Chair and members of the Committee,

I write to you today in **opposition** to **House Bill 2**, Income Tax - Subtraction Modification - Union Dues. House Bill 2 would allow individuals who choose to join labor unions to deduct the cost of their union dues from their state income taxes beginning with the 2023 tax year.

This bill gives preferential treatment to unions and to those who choose to join a labor union. This deduction except is given only to those who choose to join a labor union and not to those who may wish to join other organizations. Membership in other business, professional, or civic organizations will not be treated the same way. An individual who chooses to join Rotary Club, a Business Roundtable, the Knights of Columbus, the Masons, or any other civic organization will be treated differently than those who choose to join a union.

In addition to elevating unions above other business, profession, and civic organizations, tax deductible dues uses the tax code to confer additional political power to unions and union leadership. Since unions are heavily active in political activities in our state, this creates an unfair political advantage not only for unions, but for political parties and candidates that are favored by the unions at the expense of others who may not receive union support.

This bill brings up fundamental issues of basic fairness. Passage of this bill would create an unequal playing field both between similar organizations and in our politics and elections. I urge you all to **vote no** on **House Bill 2**.

Respectfully,



Brian Griffiths