

**Letter of Information – House Bill 881 – Early Learning Collaboratives – Established and
Tax Credit for Contributions**
Ways and Means Committee
March 1, 2023

The Comptroller's Office would like to thank Delegate Queen for bringing this bill and providing the opportunity to comment on it. House Bill 881 would create a new credit to be administered by the Maryland State Department of Education against the State income tax for monetary contributions made to an early learning collaborative.

This bill would not present a significant operational challenge for the Comptroller's Office, as the Maryland State Department of Education will administer the tax credit certificate process, and will be responsible for the maximum amount eligible for a single taxpayer and the maximum aggregate cost of the credit program.

As always, the Comptroller's Office is willing and available to discuss these concerns or any questions you may have at your convenience. Please contact Justin Hayes, Legislative Director at jhayes@marylandtaxes.gov or 410-260-7696.

