



MARYLAND SOCIETY OF ACCOUNTING AND TAX PROFESSIONALS

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To: Ways and Means

From: The Maryland Society of Accounting and Tax Professionals Re:

HB 646

Contact Person: Giavante' Hawkins

Position: IN FAVOR

Income Tax - Subtraction Modification - Police Auxiliary and Reserve Volunteers

On behalf of the Maryland Society of Accounting and Tax Professionals (MSATP), representing over 2,000 tax professionals serving hundreds of thousands of Maryland taxpayers, I write in support of House Bill 646. This legislation would create a much-needed tax benefit for small businesses providing paid medical and family leave to employees.

Too often, small business owners forego offering crucial paid leave protections because tight margins leave no room to absorb sudden payroll costs disruptions. However, paid leave's immense health, recruitment, and productivity benefits make establishing affordable assistance mechanisms an economic and moral imperative.

House Bill 646 provides a thoughtful solution subsidizing leave through \$1,000 annual tax credits helping enterprises offset up to 30 days of paid time-off expenses. Thoughtful safeguards ensure only genuine medical or family crises receive credits. Capping individual company claims prevents excessive aggregations.

Our organization values creative policymaking that strengthens the community. House Bill 646 epitomizes that ideal with business support empowering critical worker support. The MSATP urges your favorable consideration for Maryland small enterprises seeking to better protect valued employees when challenges arise.

Thank you for your consideration.

Giavante Hawkins

