



**HB 845 - Income Tax - Individual Income Tax Credit
Eligibility Awareness Campaign
House Ways & Means Committee
February 22, 2024
Legislative Position: FAVORABLE**

Dear Chair Atterbeary and members of the Committee,

The Maryland Association of Certified Public Accountants (MACPA) is a membership organization with more than 8,000 CPA members. We believe HB 845 holds immense potential to positively impact individuals across the state. The accessibility and visibility of information related to tax credits, as proposed in the bill aligns with the fundamental principles of good tax policy.

Making informed decisions about available tax credits can offer much-needed financial relief for eligible taxpayers. HB 845 aims to ensure, in collaboration with the Comptroller's office, that all eligible individuals, including those from underserved populations, are informed about and able to claim the individual tax credits they qualify for. This approach promotes fairness within the tax system and can substantially reduce disparities in access to tax benefits.

Implementing an awareness campaign makes tax credits more accessible and comprehensible to individual taxpayers. HB 845 not only aligns with the fundamental principles of good tax policy but also reflects the CPA profession's commitment to responsible governance and equitable tax administration. For these reasons, we respectfully request a **favorable report** for **HB 845**.

For more information about this position, please contact marybeth@macpa.org or Nick Manis nmanis@maniscanning.com.