



MARYLAND SOCIETY OF ACCOUNTING AND TAX PROFESSIONALS

10451 Mill Run Circle #625  
Owings Mills, MD 21117

1-800-922-9672  
410-876-5998

FAX 443-881-4146  
www.msatp.org

**OFFICERS & DIRECTORS**

**Donya S. Oneto**  
*President*

**Ann F. Elliott**  
*1st Vice President*

**Hannah Coyle**  
*2nd Vice President*

**Ellen S. Silverstein**  
*Secretary*

**Michael S. McIlhargey**  
*Treasurer*

**Sean D. Coggins**  
*Delegate*

**Matthew T. Eddleman**  
*Delegate*

**Nicole Moore**  
*Delegate*

**John Salan**  
*Delegate*

**Christopher Williams**  
*Delegate*

**Barbara J. Smith**  
*Past President*

**Bob Medbery**  
*Board of Trustees Delegate*

**Giavante' Hawkins**  
*Executive Director*

January 27, 2025

House Ways and Means Committee  
House Office Building, Room 131  
6 Bladen Street  
Annapolis, MD 21401

**RE: Opposition to HB 708 - Earned Income Tax Credit - Individuals Without Qualifying Children - Eligibility**

Dear Chair and Members of the Committee:

The Maryland Society of Accounting and Tax Professionals, Inc. (MSATP) represents the voices of over 2,000 tax and accounting professional members. Our members, who are tax and accounting professionals, serve over 700,000 Maryland residents. We are writing today to express our opposition to House Bill 708, which proposes significant changes to Maryland's Earned Income Tax Credit program.

While we appreciate the intent behind expanding EITC eligibility through increased income thresholds and the elimination of age requirements, we have serious concerns about the implementation challenges and potential for abuse that our members would face. The proposed annual inflation adjustment mechanism, while theoretically sound, would introduce unnecessary complexity to tax preparation and create ongoing uncertainty for both preparers and taxpayers.

Our members have extensive experience with the current EITC structure and understand its limitations. However, this dramatic expansion could strain Maryland's budget without clear evidence of its effectiveness in supporting economic mobility. The automatic annual adjustments based on cost-of-living metrics would require constant updates to tax preparation software and procedures, increasing costs for small accounting practices and potentially leading to errors during tax preparation.

Furthermore, the removal of age restrictions could make the credit more susceptible to fraudulent claims, placing an additional burden on tax professionals who must verify eligibility. This increased complexity would disproportionately impact smaller accounting firms and their clients, who may struggle with the additional documentation requirements and verification procedures.

For these reasons, MSATP strongly urges an unfavorable report on House Bill 708. We welcome the opportunity to work with the Committee to develop more targeted and practical solutions for supporting low-income workers while maintaining the integrity of Maryland's tax system.

Respectfully submitted,

*Giavante' Hawkins*

Giavante' Hawkins

Maryland Society of Accounting and Tax Professionals

