



Letter of Information

Senate Bill 382 – Retire in Maryland Tax Relief Act *Budget & Taxation Committee* *February 11, 2026*

The Comptroller of Maryland is respectfully submitting this letter of information regarding Senate Bill 382 – Retire in Maryland Tax Relief Act. SB382 establishes a scaling tax credit of between 25% and 100% of state income for individuals 77 years of age and older.

Our office is currently in the process of migrating more than 3 million individual taxpayers from our legacy mainframe to our new integrated tax system, Maryland Tax Connect. This migration, currently scheduled for August 2026, is the largest and most complex phase of our years-long modernization project.

SB382 creates a new tax credit and will require updating of forms, instructions, and guidance, as well as programming and updates from our online tax system vendor. In order to ensure a smooth migration to our new tax system, the Comptroller of Maryland respectfully requests that implementation of SB291 be delayed to apply to all taxable years beginning after December 31, 2026.

Thank you for your consideration. If you have any questions, please reach out to Matthew Dudzic, Director of State Affairs, at MDudzic@marylandtaxes.gov.

