



Letter of Information

House Bill 903 – Income Tax – Subtraction Modification – Donations to Food Banks and Other Charitable Entities
Ways & Means Committee
February 26, 2026

The Comptroller of Maryland is respectfully submitting this letter of information regarding House Bill 903 – Income Tax – Subtraction Modification – Donations to Food Banks and Other Charitable Entities. HB903 provides an allowable subtraction of up to \$1,000 for donations to certain food banks and charitable entities.

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.

HB903 will require our office to update forms, instructions, and guidance to accommodate the changes to allowable subtractions. While these efforts can be absorbed with existing resources, in order to ensure a smooth migration to our new tax system, the Comptroller of Maryland respectfully requests that implementation of HB903 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.

