



## **Letter of Information**

### **House Bill 33 – Income Tax – Itemized Deductions – Charitable Donations** *Ways & Means Committee* *February 5, 2026*

The Comptroller of Maryland is respectfully submitting this letter of information regarding House Bill 33 – Income Tax – Itemized Deductions – Charitable Donations. HB33 excludes charitable contributions from the limitation on itemized deductions allowed for certain taxpayers.

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.

Implementation of HB33 includes updates to our forms, programming, instructions and guidance. This implementation can be completed with existing agency resources. However, the timeline for implementing these changes would overlap with our August release date. In order to ensure a smooth migration to our new tax system, the Comptroller of Maryland respectfully requests that implementation of HB33 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](mailto:MDudzic@marylandtaxes.gov).

