



## **Letter of Information**

### **House Bill 926 – Income Tax – Individual Itemized Deductions – Alterations** *Ways & Means Committee* *February 26, 2026*

The Comptroller of Maryland is respectfully submitting this letter of information regarding House Bill 926 – Income Tax – Individual Itemized Deductions – Alterations. HB926 modifies the allowable deductions for taxable years 2025 through 2029.

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.

As currently written, HB926 would apply to taxable years beginning in 2025. The 2025 tax season is already underway, and the Comptroller's Office does not have the ability to retroactively change prior year returns. HB926 would also require many tax software vendors to change their tax software for TY2025 several months into the tax season. In addition, HB926 will require our office to update forms, instructions, and guidance to accommodate the changes to itemized deductions. In order to avoid disrupting the current tax filing season and ensure a smooth migration to our new tax system, the Comptroller of Maryland respectfully requests that implementation of HB926 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).

