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**Written Testimony to the House Ways and Means Committee  
HB 926 - Income Tax - Individual Itemized Deductions – Alterations  
February 26, 2026**

**SUPPORT**

Chair Wilkins and Members of the Committee: HB 926 is an important step to help ensure tax equity and to provide needed financial relief for Maryland taxpayers. The disconnect between federal tax shifts and state-level deduction limitations is an undue burden on families and individuals with non-reimbursable expenses. By changing the current law on itemized deductions, this bill recognizes the rising cost of living and helps to ensure that our tax code responds to the actual economic conditions faced by Maryland residents.

One of the strengths of this legislation is to restore deductions that have been eroded by inflation and legislation. When taxpayers are unable to fully deduct expenses such as work-related expenses, the effective tax rate often exceeds their ability to pay. HB 926 corrects this imbalance and allows Marylanders to retain more of their hard-earned income, which in turn stimulates local economies through increased consumer spending.

HB 926 makes things easier for people who get stuck choosing between the standard deduction and itemizing. By changing the rules for when you can itemize, the bill lets taxpayers pick the option that actually fits. This takes the stress out of filing taxes and makes the whole system feel a lot fairer for everyone.

HB 926 is a common-sense update to Maryland's tax policy. It prioritizes the financial health of the individual without compromising the state's ability to fund essential services. We urge a favorable report on HB 926. Thank you.

