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Patrick Moran – President

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**HB 926 – Income Tax – Individualized Itemized Deductions - Alterations**  
**Ways and Means Committee**  
**February 26, 2026**

**FAVORABLE**

AFSCME Maryland Council 3 supports House Bill 926. House Bill 926 decouples from recent changes to the state and local tax (SALT) deduction established by the federal “One Big Beautiful Bill Act,” or H.R. 1 that passed in 2025. H.R. 1 made various changes to the federal tax code that primarily benefit the wealthy. H.R. 1 established a higher cap on the state and local tax deduction, raising the deduction from \$10,000 for all taxpayers to \$40,000 for those with incomes up to \$500,000. The new SALT cap amounts to a significant tax break for well-off property owners. Research concludes that most of the benefit from raising the cap will accrue to a relatively small number of taxpayers with incomes between \$200,000 - \$600,000 who have property tax bills above \$10,000.<sup>1</sup>

AFSCME Maryland Council 3 represents approximately 55,000 public service workers across varying levels of government including city, county, state, and higher education. AFSCME members are on the frontlines every day delivering critical public services our communities depend on.

Public services across Maryland need investment to support our communities. Public safety, health, education, transportation, public works, and other essential services desperately need investment to deliver the services Marylanders depend on. Whether it is short staffing, deferred maintenance on facilities, or insufficient equipment, when we fail to invest in our public services it is Marylanders who suffer the consequences. Maryland should not conform to the federal tax changes pushed by the Trump administration. Maryland needs resources for our public services, particularly in an environment and time when the federal administration routinely cuts or threatens federal funding for state and local programs.

**We urge the committee to support House Bill 926.**

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<sup>1</sup> Dylan Grundman O’Neill and Nick Johnson, *States Should Move Quickly to Chart Their Own Course on SALT Deductions*, Institute on Taxation and Economic Policy, July 17, 2025, <https://itep.org/salt-cap-trump-megabill-state-revenue/>.