

01/29/2026

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TESTIMONY ON HB#/0087- POSITION: FAVORABLE

Income Tax - Energy Efficient Home Improvement Credit

TO: Chair Wilkins, Vice Chair Feldmark, and members of the Ways and Means Committee

FROM: Richard Keith Kaplowitz

My name is Richard Keith Kaplowitz. I am a resident of District 3, Frederick County. I am submitting this testimony in support of HB#/0087, **Income Tax - Energy Efficient Home Improvement Credit**

The Federal Government has abandoned the use of renewable energy sources in favor of the fossil fuel industry. As reported by NPR on July 16, 2025 *Do you want federal money for an EV or home solar? Time is running out — fast*¹

If you've wanted to install rooftop solar panels or buy an electric vehicle in recent years, you've probably been able to get federal money for them in the form of tax credits.

But those incentives are going away now that President Trump signed what he's called the "[One Big Beautiful Bill](#)" into law on July 4.

This bill says Maryland will meet our climate goals by restoring those credits in Maryland. The bill will allow a credit against the State income tax for certain costs paid or incurred by an individual for certain energy efficient home improvements made to the individual's residence during the taxable year, subject to certain limitations; and applying the Act to taxable years beginning after December 31, 2025.

This bill facilitates Maryland's path on the Climate Change Solutions Now act of 2022 in encouraging actions that reduce greenhouse gas emissions.

The Climate Change Program develops and implements plans and policies to reduce statewide greenhouse gas emissions. The Program also provides staff support to the Maryland Commission on Climate Change and oversees Maryland's participation in the United States Climate Alliance. We strive to achieve the goals of the Climate Solutions Now Act of 2022, including achieving net-zero greenhouse gas emissions statewide by 2045.²

I respectfully urge this committee to return a favorable report on HB#/0087.

¹ <https://www.npr.org/2025/07/16/nx-s1-5462190/trump-tax-credit-solar-ev-heat-pump>

² <https://mde.maryland.gov/programs/air/ClimateChange/Pages/index.aspx>