



**HB0087**

**Income Tax-Energy Efficient Home Improvement Credit**

**Testimony before House Ways and Means**

**Hearing January 29, 2026**

**Position: Favorable**

Dear Chair Wilkins and Vice-Chair Feldmark, and members of the committee, my name is Virginia Smith, and I represent the 1600+ members of Indivisible Howard County. Indivisible Howard County is an active member of the Maryland Legislative Coalition (with 30,000+ members). We are providing written testimony today **in support of HB0087**, which would establish a nonrefundable credit against the personal income tax for up to 30% of costs paid or incurred during the tax year for energy efficient home improvements. I thank Delegate Vogel for introducing this bill.

According to the Baltimore Banner, home gas and electricity prices have more than tripled and nearly doubled since 2012, respectively. These increases are hitting Maryland citizens hard. At the same time, Maryland has a goal of net-zero emissions by 2045. While homes may not be the largest source of greenhouse gas emissions, to meet that goal, every bit of decrease will be needed. However, energy-efficient updates can be costly, and not everyone can afford to implement without an incentive. Thanks to the Biden administration, these incentives were available to all Americans for several years, but the Trump administration and the Republicans cut these incentives when they passed the, so called, Big Beautiful Bill last year. In 2023 alone, "3.4 million American families benefitted from \$8.4 billion in tax credits to lower the costs of clean energy and energy efficiency upgrades to their homes", according to the Department of US Treasury. They also say that individual American homes were able to save hundreds, if not thousands of dollars each year from these improvements. These results show that Maryland picking up where President Biden started, will benefit many Marylanders lower their bills which is needed now, more than ever. For this reason, we are in favor of this bill.

Thank you for your consideration of this important legislation.

**We respectfully urge a favorable report.**

Virginia Smith  
Columbia, MD 21044