

**Committee: Senate Budget and Taxation**  
**Testimony on: HB0087 Income Tax – Energy Efficient Home Improvement Credit**  
**Submitted by: Donald M. Goldberg, Executive Director**  
**Position: Favorable**  
**Hearing Date: January 29, 2026**

Dear Chairman and Members of the Committee:

I am writing to express Climate Law & Policy Project’s support for HB0087 Income Tax — Energy Efficient Home Improvement Credit. HB0087 would partially replace federal Inflation Reduction Act credits repealed by Congress and the Trump administration. These credits are essential to Maryland’s efforts to achieve its greenhouse gas (GHG) reduction goals under the Climate Solutions Now Act of 2022 (CSNA).

Currently, Maryland’s 2022 GHG inventory shows that the State is not on target to meet its CSNA targets, particularly in the building sector, which is one of the most difficult sectors to decarbonize. HB0087 would go a long way toward helping Maryland meet its GHG targets in this sector.

Of utmost importance, HB0087 would help Marylanders heat and electrify their homes more affordably. It will provide direct cash assistance to replace old, inefficient energy systems, many of which likely will be in need of replacements, with modern, high efficiency units that will reduce energy bills and provide improved performance and comfort.

Climate Law & Policy Project urges a favorable vote on HB0087.