

February 25, 2019

The Honorable Anne R. Kaiser Ways and Means Committee Room 131, House Office Building Annapolis, MD 21401

RE: HB 0896 – Income Tax Credit – Small Businesses – Student Interns and Apprentices – **Support**

Dear Delegate Kaiser:

House Bill 0896 allowing a credit against the State income tax for certain small businesses that hire high school or college interns or apprentices under certain circumstances. It provides that the credit may not exceed \$7,500 for any taxable year. While also requiring a small business to submit certain documentation to qualify for the credit; providing that certain organizations exempt from taxation may receive the credit as a refund under certain circumstances. This bill would apply the Act to all taxable years beginning after December 31, 2018.

The Carroll County Chamber of Commerce, a business advocacy organization of around 600 members, supports this bill as it will encourage small businesses in the hiring of interns and apprentices which improves the State's economic climate while providing more opportunities for the workforce to gain experience and knowledge in a specific field.

The Carroll County Chamber of Commerce requests that you give this bill a favorable report.

Sincerely,

Mike McMullin

President

Carroll County Chamber of Commerce

CC: Delegate Haven Shoemaker

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Senator Justin Ready

