



February 5, 2021

The Honorable Guy Guzzone
Budget and Taxation Committee
3 West, Miller Senate Office Building
Annapolis, MD 21401

Re: SB 0018 – Income Tax – Subtraction Modification – School Supplies for Home Instruction and Virtual Learning Programs – Support

Dear Senator Guzzone:

SB 0018 allowing a subtraction modification under the Maryland income tax for up to \$250 of expenses paid or incurred by a parent or guardian of a student in kindergarten through grade 12 during the 2021 taxable year for certain school supplies used by certain students participating in a home instruction program or virtual learning program conducted in response to the COVID-19 public health emergency; and terminating the Act after June 30, 2022.

This bill would provide needed benefits to Maryland's teachers and parents while navigating the virtual learning environment for their children.

The Carroll County Chamber of Commerce, a business advocacy organization of over 600 members, supports this bill. We therefore request that you give this bill a favorable report.

Sincerely,

A handwritten signature in black ink that reads 'Mike McMullin'.

Mike McMullin
President
Carroll County Chamber of Commerce

CC: Senator Justin Ready
Delegate Haven Shoemaker