

BY: Senator Hooper

AMENDMENTS TO HOUSE BILL NO. 190  
(Third Reading File Bill)

AMENDMENT NO. 1

On page 1, in line 3, after “of” insert “allowing an individual a credit against the State income tax for certain amounts paid by the individual for nicotine patches and nicotine gum:”.

On page 2, in line 16, after “Section” insert “10-712,”.

AMENDMENT NO. 2

On page 2, after line 33, insert:

“10-712.

(A) AN INDIVIDUAL MAY CLAIM A CREDIT AGAINST THE STATE INCOME TAX FOR 100% OF THE EXPENSES PAID BY THE INDIVIDUAL DURING THE TAXABLE YEAR, AND NOT COMPENSATED FOR BY INSURANCE OR OTHERWISE, FOR NICOTINE PATCHES OR NICOTINE GUM FOR THE INDIVIDUAL OR THE INDIVIDUAL’S SPOUSE OR DEPENDENT.

(B) (1) THE CREDIT ALLOWED UNDER THIS SECTION FOR ANY TAXABLE YEAR MAY NOT EXCEED THE STATE INCOME TAX FOR THAT TAXABLE YEAR, CALCULATED BEFORE THE APPLICATION OF THE CREDIT UNDER THIS SECTION AND THE CREDITS UNDER §§ 10-701 AND 10-701.1 OF THIS SUBTITLE, BUT AFTER THE APPLICATION OF ANY OTHER CREDITS ALLOWABLE UNDER THIS SUBTITLE.

(2) THE UNUSED AMOUNT OF THE CREDIT IN ANY TAXABLE YEAR MAY NOT BE CARRIED OVER TO ANY OTHER TAXABLE YEAR.”.