
By: **Delegate Mandel (Maryland Gives! Task Force on Charitable Giving)**

Introduced and read first time: February 10, 2000

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Income Tax - Subtraction Modification - Charitable Contributions**

3 FOR the purpose of providing a subtraction modification under the Maryland State
4 income tax for the aggregate of certain charitable contributions exceeding a
5 certain amount; providing that the subtraction modification apply only to
6 certain individuals; defining a certain term; providing for the application of this
7 Act; and generally relating to the taxation of certain charitable contributions.

8 BY repealing and reenacting, without amendments,
9 Article - Tax - General
10 Section 10-207(a)
11 Annotated Code of Maryland
12 (1997 Replacement Volume and 1999 Supplement)

13 BY adding to
14 Article - Tax - General
15 Section 10-207(u)
16 Annotated Code of Maryland
17 (1997 Replacement Volume and 1999 Supplement)

18 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
19 MARYLAND, That the Laws of Maryland read as follows:

20 **Article - Tax - General**

21 10-207.

22 (a) To the extent included in federal adjusted gross income, the amounts under
23 this section are subtracted from the federal adjusted gross income of a resident to
24 determine Maryland adjusted gross income.

25 (U) (1) IN THIS SECTION, "CHARITABLE CONTRIBUTION" MEANS A
26 CHARITABLE CONTRIBUTION PAID DURING A TAXABLE YEAR AND ALLOWABLE AS A
27 DEDUCTION UNDER § 170 OF THE INTERNAL REVENUE CODE.

1 (2) THE SUBTRACTION UNDER SUBSECTION (A) OF THIS SECTION
2 INCLUDES THE AGGREGATE AMOUNT BY WHICH THE INDIVIDUAL'S CHARITABLE
3 CONTRIBUTIONS FOR THE TAXABLE YEAR EXCEED \$500.

4 (3) THE SUBTRACTION UNDER PARAGRAPH (2) OF THIS SUBSECTION
5 SHALL ONLY APPLY IF AN INDIVIDUAL DOES NOT ITEMIZE DEDUCTIONS ON THE
6 INDIVIDUAL'S STATE TAX RETURN IN DETERMINING STATE TAXABLE INCOME.

7 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
8 July 1, 2000 and shall be applicable to all taxable years beginning after December 31,
9 1999.