

**SB0554/653128/2**

BY: Senator Glassman

AMENDMENTS TO SENATE BILL 554  
(First Reading File Bill)

AMENDMENT NO. 1

On page 1, in line 7, after “terms;” insert “providing a subtraction modification under the Maryland income tax for certain costs related to certain disposal systems that exceed the amount of assistance the Department provides; providing for the application of certain provisions of this Act;”; and after line 13, insert:

“BY repealing and reenacting, without amendments,

Article - Tax - General

Section 10-208(a)

Annotated Code of Maryland

(2004 Replacement Volume and 2008 Supplement)

BY adding to

Article - Tax - General

Section 10-208(q)

Annotated Code of Maryland

(2004 Replacement Volume and 2008 Supplement)”.

AMENDMENT NO. 2

On page 2, before line 15, insert:

“Article – Tax – General

10-208.

(a) In addition to the modification under § 10–207 of this subtitle, the amounts under this section are subtracted from the federal adjusted gross income of a resident to determine Maryland adjusted gross income.

(Over)

(Q) (1) (I) IN THIS SUBSECTION THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.

(II) "NITROGEN REMOVAL TECHNOLOGY" HAS THE MEANING STATED IN § 9-1108 OF THE ENVIRONMENT ARTICLE.

(III) "ON-SITE SEWAGE DISPOSAL SYSTEM" HAS THE MEANING STATED IN § 9-1108 OF THE ENVIRONMENT ARTICLE.

(2) THE SUBTRACTION UNDER SUBSECTION (A) OF THIS SECTION INCLUDES THE AMOUNT BY WHICH THE COST DIFFERENCE BETWEEN A CONVENTIONAL ON-SITE SEWAGE DISPOSAL SYSTEM AND A SYSTEM THAT UTILIZES NITROGEN REMOVAL TECHNOLOGY EXCEEDS THE AMOUNT OF ASSISTANCE THE DEPARTMENT OF THE ENVIRONMENT PROVIDES THE HOMEOWNER UNDER § 9-1108 OF THE ENVIRONMENT ARTICLE.";

and in line 16, after "2009." insert "The subtraction modification under § 10-208(q) of the Tax - General Article, as enacted by this Act, shall be applicable to all taxable years beginning after December 31, 2009.".