

HB0176/263528/1

BY: Delegate Eckardt

AMENDMENTS TO HOUSE BILL 176, AS AMENDED

AMENDMENT NO. 1

On page 1 of the Environmental Matters Committee Amendments (HB0176/180919/1), in line 13 of Amendment No. 1, after “provides;” insert “allowing a credit, not to exceed a certain amount, against the State income tax equal to the cost of maintenance and repair of an on-site sewage disposal system that utilizes nitrogen removal technology;”; and in line 22, after “10-208(q)” insert “and 10-728”.

AMENDMENT NO. 2

On page 4 of the Environmental Matters Committee Amendments, in line 10 of Amendment No. 4, after “ARTICLE.” insert:

“10-728.

(A) (1) IN THIS SECTION THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.

(2) “NITROGEN REMOVAL TECHNOLOGY” HAS THE MEANING STATED IN § 9-1108 OF THE ENVIRONMENT ARTICLE.

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

(B) SUBJECT TO THE LIMITATIONS OF THIS SECTION, AN INDIVIDUAL MAY CLAIM A CREDIT AGAINST THE STATE INCOME TAX IN AN AMOUNT EQUAL TO THE COST OF MAINTENANCE AND REPAIR DURING THE TAXABLE YEAR OF AN ON-SITE SEWAGE DISPOSAL SYSTEM THAT UTILIZES NITROGEN REMOVAL TECHNOLOGY.

(Over)

(C) (1) FOR ANY TAXABLE YEAR, THE CREDIT ALLOWED UNDER THIS SECTION MAY NOT EXCEED THE LESSER OF:

(I) \$500; OR

(II) THE STATE INCOME TAX IMPOSED FOR THE TAXABLE YEAR.

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

and in line 11, strike “under § 10-208(q)” and substitute “and tax credit under §§ 10-208(q) and 10-728”.