

HB0176/983025/1

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 for certain electricity costs related to certain sewage disposal systems;”; 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 SUBSECTION (C) OF THIS SECTION, AN INDIVIDUAL MAY CLAIM A CREDIT AGAINST THE STATE INCOME TAX IN AN AMOUNT EQUAL TO THE DIFFERENCE BETWEEN THE COST OF ELECTRICITY USED IN OPERATING A CONVENTIONAL ON-SITE SEWAGE DISPOSAL SYSTEM AND THE COST OF

(Over)

ELECTRICITY USED IN OPERATING A SYSTEM THAT UTILIZES NITROGEN
REMOVAL TECHNOLOGY.

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

(I) \$250; 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”.