

HOUSE BILL 658

Q3
HB 240/09 – W&M

01r0702
CF SB 190

By: Delegates Gilchrist, Aumann, Barkley, Bartlett, Bates, Beidle, Beitzel, Benson, Boteler, Bromwell, Bronrott, Cardin, Carr, G. Clagett, Donoghue, Dumais, Dwyer, Feldman, Frick, Frush, George, Gutierrez, Haddaway, Heller, Holmes, Howard, Hubbard, Hucker, Ivey, Kaiser, Kramer, Krebs, Lee, Levi, Love, Manno, McComas, McConkey, Miller, Minnick, Mizeur, Montgomery, Murphy, Myers, Olszewski, Pena-Melnyk, Reznik, Rice, Ross, Schuler, Serafini, Shank, Simmons, Sophocleus, Stocksdale, Tarrant, Taylor, F. Turner, Vaughn, and Waldstreicher

Introduced and read first time: February 4, 2010
Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Seniors Tax Relief Act**

3 FOR the purpose of altering the amount allowed as a deduction for additional
4 exemptions under the Maryland income tax for certain individuals who as of the
5 last day of the taxable year are blind or are at least a certain age; providing for
6 the application of this Act; providing for a delayed effective date; and generally
7 relating to certain exemptions allowed to be deducted to determine Maryland
8 taxable income.

9 BY repealing and reenacting, with amendments,
10 Article – Tax – General
11 Section 10–211
12 Annotated Code of Maryland
13 (2004 Replacement Volume and 2009 Supplement)

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

16 **Article – Tax – General**

17 10–211.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (a) Except as provided in subsection (b) of this section, whether or not a
2 federal return is filed, to determine Maryland taxable income, an individual other
3 than a fiduciary may deduct as an exemption:

4 (1) \$3,200 for each exemption that the individual may deduct in the
5 taxable year to determine federal taxable income under § 151 of the Internal Revenue
6 Code;

7 (2) an additional \$3,200 for each dependent, as defined in § 152 of the
8 Internal Revenue Code, who is at least 65 years old on the last day of the taxable year;

9 (3) [an additional \$1,000] if the individual, on the last day of the
10 taxable year, is at least 65 years old, **AN ADDITIONAL:**

11 (I) **\$1,500 FOR A TAXABLE YEAR BEGINNING AFTER**
12 **DECEMBER 31, 2011, BUT BEFORE JANUARY 1, 2013;**

13 (II) **\$2,350 FOR A TAXABLE YEAR BEGINNING AFTER**
14 **DECEMBER 31, 2012, BUT BEFORE JANUARY 1, 2014; AND**

15 (III) **\$3,200 FOR A TAXABLE YEAR BEGINNING AFTER**
16 **DECEMBER 31, 2013; and**

17 (4) [an additional \$1,000] if the individual, on the last day of the
18 taxable year, is a blind individual, as described in § 10-208(c) of this subtitle, **AN**
19 **ADDITIONAL:**

20 (I) **\$1,500 FOR A TAXABLE YEAR BEGINNING AFTER**
21 **DECEMBER 31, 2011, BUT BEFORE JANUARY 1, 2013;**

22 (II) **\$2,350 FOR A TAXABLE YEAR BEGINNING AFTER**
23 **DECEMBER 31, 2012, BUT BEFORE JANUARY 1, 2014; AND**

24 (III) **\$3,200 FOR A TAXABLE YEAR BEGINNING AFTER**
25 **DECEMBER 31, 2013.**

26 (b) (1) If an individual other than one described in paragraph (2) of this
27 subsection has federal adjusted gross income for the taxable year greater than
28 \$100,000, the amount allowed for each exemption under subsection (a)(1) or (2) of this
29 section is limited to:

30 (i) \$2,400 if federal adjusted gross income for the taxable year
31 does not exceed \$125,000;

1 (ii) \$1,800 if federal adjusted gross income for the taxable year
2 is greater than \$125,000 but not greater than \$150,000;

3 (iii) \$1,200 if federal adjusted gross income for the taxable year
4 is greater than \$150,000 but not greater than \$200,000; and

5 (iv) \$600 if federal adjusted gross income for the taxable year is
6 greater than \$200,000.

7 (2) If a married couple filing a joint return or an individual described
8 in § 2 of the Internal Revenue Code as a head of household or as a surviving spouse
9 has federal adjusted gross income for the taxable year greater than \$150,000, the
10 amount allowed for each exemption under subsection (a)(1) or (2) of this section is
11 limited to:

12 (i) \$2,400 if federal adjusted gross income for the taxable year
13 does not exceed \$175,000;

14 (ii) \$1,800 if federal adjusted gross income for the taxable year
15 is greater than \$175,000 but not greater than \$200,000;

16 (iii) \$1,200 if federal adjusted gross income for the taxable year
17 is greater than \$200,000 but not greater than \$250,000; and

18 (iv) \$600 if federal adjusted gross income for the taxable year is
19 greater than \$250,000.

20 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
21 July 1, 2011, and shall be applicable to all taxable years beginning after December 31,
22 2011.