

SB0181/313622/1

BY: Senator Shank

AMENDMENTS TO SENATE BILL 181  
(First Reading File Bill)

AMENDMENT NO. 1

On page 1, in line 28, after “Act;” insert “allowing a credit against the State income tax for certain fees paid by certain independent home care providers;”.

On page 2, after line 8, insert:

“BY adding to

Article - Tax - General

Section 10-729

Annotated Code of Maryland

(2010 Replacement Volume)”.

AMENDMENT NO. 2

On page 6, after line 18, insert:

“Article – Tax – General

10-729.

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

(2) “INDEPENDENT HOME CARE PROVIDER” HAS THE MEANING STATED IN § 15-901 OF THE HEALTH - GENERAL ARTICLE.

(Over)

**(3) “PROVIDER ORGANIZATION” HAS THE MEANING STATED IN § 15-901 OF THE HEALTH - GENERAL ARTICLE.**

**(B) AN INDEPENDENT HOME CARE PROVIDER WHO IS NOT A MEMBER OF A PROVIDER ORGANIZATION DESIGNATED AS THE EXCLUSIVE REPRESENTATIVE AS DETERMINED BY § 15-903 OF THE HEALTH - GENERAL ARTICLE MAY CLAIM A CREDIT AGAINST THE STATE INCOME TAX IN AN AMOUNT EQUAL TO THE AMOUNT OF ANY SERVICE FEE THE INDEPENDENT HOME CARE PROVIDER IS REQUIRED TO PAY TO THE PROVIDER ORGANIZATION FOR THE TAXABLE YEAR UNDER § 15-904 OF THE HEALTH - GENERAL ARTICLE.**

**(C) (1) THE CREDIT ALLOWED UNDER THIS SECTION MAY NOT EXCEED 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. ”.**

**AMENDMENT NO. 3**

On page 7, after line 10, insert:

**“SECTION 5. AND BE IT FURTHER ENACTED, That § 10-729 of the Tax – General Article, as enacted by Section 1 of this Act, shall be applicable to all taxable years beginning after December 31, 2010.”;**

and in line 11, strike “5.” and substitute “6.”.