

HOUSE BILL 47

Q3

3lr0771

(PRE-FILED)

By: **Delegate McMillan**

Requested: November 13, 2012

Introduced and read first time: January 9, 2013

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Income Tax – Joint Returns – Married Couples**

3 FOR the purpose of requiring, except under certain circumstances, a married couple
4 who files a joint federal income tax return to file a joint Maryland income tax
5 return; requiring a married couple who does not file a joint federal income tax
6 return to file a joint Maryland income tax return or a married filing separately
7 Maryland income tax return; providing for the application of this Act; and
8 generally relating to filing joint income tax returns.

9 BY repealing and reenacting, with amendments,
10 Article – Tax – General
11 Section 10–807
12 Annotated Code of Maryland
13 (2010 Replacement Volume and 2012 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 10–807.

18 (a) **(1)** Except as provided in subsection (b) of this section, a [husband and
19 wife] **MARRIED COUPLE** who [file] **FILES** a joint federal income tax return shall file a
20 joint Maryland income tax return.

21 **(2) A MARRIED COUPLE WHO DOES NOT FILE A JOINT FEDERAL**
22 **INCOME TAX RETURN SHALL FILE:**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 **(I) A JOINT MARYLAND INCOME TAX RETURN; OR**

2 **(II) A MARRIED FILING SEPARATELY INCOME TAX RETURN.**

3 (b) A [husband and wife who file a joint federal income tax return]
4 **MARRIED COUPLE** may file separate State income tax returns if:

5 (1) one spouse is a resident and the other spouse is a nonresident;

6 (2) the spouses are domiciled, or maintain principal places of abode, in
7 different counties on the last day of the taxable year;

8 (3) the spouses have different taxable periods; or

9 (4) the Comptroller determines circumstances warrant.

10 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
11 July 1, 2013, and shall be applicable to all taxable years beginning after December 31,
12 2012.