

SENATE BILL 365

Q3

3lr1966
CF 3lr2291

By: **Senators Raskin, Frosh, Jones–Rodwell, Montgomery, Peters, Pugh, and Robey**

Introduced and read first time: January 25, 2013

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Income Tax Credit – Web Site Modifications – Accessibility for the Blind**

3 FOR the purpose of allowing an individual or a corporation a credit against the State
4 income tax for certain costs associated with making certain Web sites accessible
5 to blind individuals; requiring an individual or a corporation that claims the
6 credit to provide verification of the amount of the costs; making the credit
7 refundable; requiring the Comptroller to adopt certain regulations; providing for
8 the application of this Act; and generally relating to an income tax credit for
9 making Web sites accessible to the blind.

10 BY adding to

11 Article – Tax – General

12 Section 10–733

13 Annotated Code of Maryland

14 (2010 Replacement Volume and 2012 Supplement)

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

17 **Article – Tax – General**

18 **10–733.**

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

21 **(2) “ACCESSIBLE” MEANS FULLY AND EQUALLY ACCESSIBLE TO**
22 **AND INDEPENDENTLY USABLE BY BLIND INDIVIDUALS SO THAT BLIND USERS**
23 **ARE ABLE TO ACQUIRE THE SAME INFORMATION, ENGAGE IN THE SAME**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 INTERACTIONS, AND ENJOY THE SAME SERVICES AS SIGHTED USERS, WITH
2 SUBSTANTIALLY EQUIVALENT EASE OF USE.

3 (3) (I) "COST OF ACCESSIBILITY" MEANS THE INCREASE IN
4 COST THAT IS DIRECTLY ASSOCIATED WITH MAKING A WEB SITE ACCESSIBLE.

5 (II) "COST OF ACCESSIBILITY" DOES NOT INCLUDE
6 GENERAL COSTS FOR CREATING A WEB SITE.

7 (B) (1) SUBJECT TO THE LIMITATIONS OF THIS SECTION, AN
8 INDIVIDUAL OR A CORPORATION MAY CLAIM A CREDIT AGAINST THE STATE
9 INCOME TAX FOR THE COST OF ACCESSIBILITY INCURRED TO MAKE ACCESSIBLE
10 A WEB SITE THAT IS USED IN THE BUSINESS OF THE INDIVIDUAL OR
11 CORPORATION.

12 (2) AN INDIVIDUAL OR A CORPORATION THAT CLAIMS THE
13 CREDIT UNDER THIS SECTION SHALL PROVIDE VERIFICATION OF THE COST OF
14 ACCESSIBILITY INCURRED.

15 (C) IF THE CREDIT ALLOWED UNDER THIS SECTION IN ANY TAXABLE
16 YEAR EXCEEDS THE STATE INCOME TAX OTHERWISE PAYABLE BY THE
17 INDIVIDUAL OR CORPORATION FOR THAT TAXABLE YEAR, THE INDIVIDUAL OR
18 CORPORATION MAY CLAIM A REFUND IN THE AMOUNT OF THE EXCESS.

19 (D) (1) THE COMPTROLLER SHALL ADOPT REGULATIONS TO CARRY
20 OUT THE PROVISIONS OF THIS SECTION.

21 (2) THE REGULATIONS SHALL ESTABLISH THE TYPES OF
22 ELIGIBLE COSTS OF ACCESSIBILITY AND PROVIDE FOR THE VERIFICATION OF
23 ELIGIBLE COSTS OF ACCESSIBILITY INCURRED.

24 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
25 July 1, 2013, and shall be applicable to all taxable years beginning after December 31,
26 2012.