

BY: Committee on Ways and Means

AMENDMENTS TO HOUSE BILL 380  
(First Reading File Bill)

AMENDMENT NO. 1

On page 1, in line 3, after “of” insert “establishing a presumption, for a certain purpose, that a married couple who does not file a joint federal income tax return or married filing separate federal income tax return has filed a certain federal income tax return;”; strike beginning with “authorizing” in line 5 down through “return;” in line 6; and in line 7, after “Act;” insert “providing for the effective date of certain provisions of this Act; providing for the termination of certain provisions of this Act;”.

AMENDMENT NO. 2

On page 2, before line 1, insert:

**“(A) A MARRIED COUPLE WHO DOES NOT FILE A JOINT FEDERAL INCOME TAX RETURN OR MARRIED FILING SEPARATE FEDERAL INCOME TAX RETURN IS PRESUMED, FOR THE PURPOSE OF FILING A MARYLAND INCOME TAX RETURN, TO HAVE FILED A JOINT FEDERAL INCOME TAX RETURN OR MARRIED FILING SEPARATE FEDERAL INCOME TAX RETURN.”;**

in line 1, strike “(a)(1)” and “(b)”, respectively, and substitute “**(B)**” and “**(C)**”, respectively; strike in their entirety lines 4 and 5; and in line 6, strike “(b)” and substitute “**(C)**”; after line 12, insert:

**“SECTION 2. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:**

Article – Tax – General

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

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

- (1) one spouse is a resident and the other spouse is a nonresident;
- (2) the spouses are domiciled, or maintain principal places of abode, in different counties on the last day of the taxable year;
- (3) the spouses have different taxable periods; or
- (4) the Comptroller determines circumstances warrant.

SECTION 3. AND BE IT FURTHER ENACTED, That Section 2 of this Act shall take effect on the recognition by the federal government of same-sex marriage for purposes of the federal income tax. Within 5 days after the federal government recognizes same-sex marriage for purposes of the federal income tax, the Office of the Comptroller shall notify the Department of Legislative Services. If Section 2 of this Act takes effect, Section 1 of this Act shall be abrogated and of no further force and effect.”;

in line 13, strike “2.” and substitute “4.”; and in the same line, after “That” insert “, subject to the provisions of Section 3 of this Act.”.