

# HOUSE BILL 699

Q3

4lr0547

---

By: **Delegates Murphy, Barve, Branch, Fisher, Glenn, A. Miller, Serafini, Stukes, Valderrama, Walker, A. Washington, and Wilson**

Introduced and read first time: January 31, 2014

Assigned to: Ways and Means

---

## A BILL ENTITLED

1 AN ACT concerning

2 **Income Tax – Subtraction Modification – Unreimbursed Expenses of Foster**  
3 **Parents**

4 FOR the purpose of allowing a subtraction modification under the Maryland income  
5 tax for certain unreimbursed expenses incurred by certain foster parents on  
6 behalf of a foster child; prohibiting certain expenses from being included in the  
7 subtraction modification; defining a certain term; providing for the application  
8 of this Act; and generally relating to a subtraction modification for  
9 unreimbursed foster child expenses.

10 BY repealing and reenacting, without amendments,  
11 Article – Tax – General  
12 Section 10–208(a)  
13 Annotated Code of Maryland  
14 (2010 Replacement Volume and 2013 Supplement)

15 BY adding to  
16 Article – Tax – General  
17 Section 10–208(u)  
18 Annotated Code of Maryland  
19 (2010 Replacement Volume and 2013 Supplement)

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

22 **Article – Tax – General**

23 10–208.

---

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (a) In addition to the modification under § 10–207 of this subtitle, the  
2 amounts under this section are subtracted from the federal adjusted gross income of a  
3 resident to determine Maryland adjusted gross income.

4 (U) (1) (I) IN THIS SUBSECTION, “FOSTER PARENT” MEANS AN  
5 APPROVED PUBLIC FOSTER PARENT OR A KINSHIP PARENT PROVIDING  
6 24–HOUR SUBSTITUTE CARE FOR A CHILD UNDER THE CARE AND CUSTODY OF A  
7 LOCAL DEPARTMENT OF SOCIAL SERVICES.

8 (II) “FOSTER PARENT” DOES NOT INCLUDE A TREATMENT  
9 FOSTER PARENT LICENSED BY A CHILD PLACEMENT AGENCY.

10 (2) SUBJECT TO PARAGRAPH (3) OF THIS SUBSECTION, THE  
11 SUBTRACTION UNDER SUBSECTION (A) OF THIS SECTION INCLUDES 100% OF  
12 THE UNREIMBURSED EXPENSES THAT A FOSTER PARENT INCURS ON BEHALF OF  
13 A FOSTER CHILD.

14 (3) THE SUBTRACTION UNDER PARAGRAPH (2) OF THIS  
15 SUBSECTION MAY NOT INCLUDE AN EXPENSE FOR WHICH THE FOSTER PARENT  
16 RECEIVES AN ALLOWANCE OR A REIMBURSEMENT FROM ANY PUBLIC OR  
17 PRIVATE AGENCY.

18 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
19 July 1, 2014, and shall be applicable to all taxable years beginning after December 31,  
20 2013.