

# HOUSE BILL 1357

Q3

4lr2376

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By: **Delegates Glass, McComas, McDonough, and Parrott**

Introduced and read first time: February 7, 2014

Assigned to: Ways and Means

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## A BILL ENTITLED

1 AN ACT concerning

2 **Income Tax Credit – Veterinary Services for Adopted Police Dogs**

3 FOR the purpose of allowing certain individuals a credit against the State income tax  
4 for the cost of certain veterinary services for adopted police dogs; providing that  
5 the credit may not exceed a certain amount; providing that the credit may not  
6 be carried forward to another taxable year; defining a certain term; providing  
7 for the application of this Act; and generally relating to an income tax credit for  
8 certain veterinary costs.

9 BY adding to

10 Article – Tax – General

11 Section 10–736

12 Annotated Code of Maryland

13 (2010 Replacement Volume and 2013 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 **10–736.**

18 **(A) IN THIS SECTION, “QUALIFIED VETERINARY SERVICES” MEANS**  
19 **VETERINARY TREATMENT FOR A DOG THAT HAS BEEN:**

20 **(1) PROFESSIONALLY TRAINED TO AID A STATE OR LOCAL POLICE**  
21 **DEPARTMENT; AND**

22 **(2) ADOPTED BY AN ACTIVE STATE OR LOCAL POLICE**  
23 **DEPARTMENT EMPLOYEE.**

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1           **(B) SUBJECT TO THE LIMITATIONS OF THIS SECTION, AN INDIVIDUAL**  
2 **MAY CLAIM A CREDIT AGAINST THE STATE INCOME TAX IN AN AMOUNT EQUAL**  
3 **TO 100% OF THE AMOUNT PAID DURING THE TAXABLE YEAR FOR QUALIFIED**  
4 **VETERINARY SERVICES.**

5           **(C) (1) FOR ANY TAXABLE YEAR, THE CREDIT ALLOWED UNDER THIS**  
6 **SECTION MAY NOT EXCEED THE LESSER OF:**

7                           **(I) \$1,000; OR**

8                           **(II) THE STATE INCOME TAX IMPOSED FOR THE TAXABLE**  
9 **YEAR CALCULATED BEFORE THE APPLICATION OF THE CREDITS ALLOWED**  
10 **UNDER THIS SECTION AND UNDER §§ 10-701 AND 10-701.1 OF THIS SUBTITLE**  
11 **BUT AFTER THE APPLICATION OF ANY OTHER CREDIT ALLOWED UNDER THIS**  
12 **SUBTITLE.**

13                           **(2) THE UNUSED AMOUNT OF THE CREDIT FOR ANY TAXABLE**  
14 **YEAR MAY NOT BE CARRIED OVER TO ANY OTHER TAXABLE YEAR.**

15           SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
16 July 1, 2014, and shall be applicable to all taxable years beginning after December 31,  
17 2013.