

HOUSE BILL 643

Q3

4lr0637
CF 4lr2954

By: **Delegates Olszewski, Minnick, and Weir**
Introduced and read first time: January 30, 2014
Assigned to: Ways and Means

A BILL ENTITLED

AN ACT concerning

Income Tax – Subtraction Modification – Toll Charges Paid by Baltimore Area or Chesapeake Bay Bridge Commuters

FOR the purpose of allowing a subtraction modification under the Maryland income tax for certain toll charges paid by certain individuals under certain circumstances; requiring an individual to submit certain documentation to qualify for the subtraction modification; providing for the application of this Act; and generally relating to a subtraction modification under the Maryland income tax for certain toll charges paid by certain individuals under certain circumstances.

BY repealing and reenacting, without amendments,
Article – Tax – General
Section 10–207(a)
Annotated Code of Maryland
(2010 Replacement Volume and 2013 Supplement)

BY adding to
Article – Tax – General
Section 10–207(bb)
Annotated Code of Maryland
(2010 Replacement Volume and 2013 Supplement)

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

Article – Tax – General

10–207.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



(a) To the extent included in federal adjusted gross income, the amounts under this section are subtracted from the federal adjusted gross income of a resident to determine Maryland adjusted gross income.

(BB) (1) THE SUBTRACTION UNDER SUBSECTION (A) OF THIS SECTION INCLUDES THE AMOUNT OF TOLL CHARGES FOR NONCOMMERCIAL TRAVEL TO OR FROM EMPLOYMENT, SCHOOL, OR DAY CARE ON THE FORT MCHENRY TUNNEL, THE BALTIMORE HARBOR TUNNEL, THE FRANCIS SCOTT KEY BRIDGE, AND THE JOHN F. KENNEDY MEMORIAL HIGHWAY DURING THE TAXABLE YEAR IF THE INDIVIDUAL:

(I) PARTICIPATES IN THE COMMUTER DISCOUNT RATE PROGRAM ESTABLISHED BY THE MARYLAND TRANSPORTATION AUTHORITY FOR THESE FACILITIES; AND

(II) PAYS THE TOLL CHARGES THROUGH THE E-ZPASS MARYLAND PROGRAM.

(2) THE SUBTRACTION UNDER SUBSECTION (A) OF THIS SECTION INCLUDES THE AMOUNT OF TOLL CHARGES FOR NONCOMMERCIAL TRAVEL TO OR FROM EMPLOYMENT, SCHOOL, OR DAY CARE ON THE WILLIAM PRESTON LANE, JR. MEMORIAL (CHESAPEAKE BAY) BRIDGE DURING THE TAXABLE YEAR IF THE INDIVIDUAL:

(I) PARTICIPATES IN THE COMMUTER DISCOUNT RATE PROGRAM ESTABLISHED BY THE MARYLAND TRANSPORTATION AUTHORITY FOR THE FACILITY; AND

(II) PAYS THE TOLL CHARGES THROUGH THE E-ZPASS MARYLAND PROGRAM.

(3) TO QUALIFY FOR THE SUBTRACTION MODIFICATION PROVIDED UNDER THIS SUBSECTION, AN INDIVIDUAL MUST ATTACH TO THE INDIVIDUAL'S INCOME TAX RETURN OR OTHERWISE FILE WITH THE COMPTROLLER PROOF OF THE AMOUNT OF TOLL CHARGES PAID BY THE INDIVIDUAL DURING THE TAXABLE YEAR.

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