

# HOUSE BILL 699

Q3

4lr0547

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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

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## A BILL ENTITLED

AN ACT concerning

### **Income Tax – Subtraction Modification – Unreimbursed Expenses of Foster Parents**

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

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

BY adding to  
Article – Tax – General  
Section 10–208(u)  
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**

10–208.

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



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

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

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

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

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

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.