HOUSE BILL 199

Q3 5lr1235

By: Charles County Delegation

Introduced and read first time: January 30, 2015

Assigned to: Ways and Means

AN ACT concerning

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A BILL ENTITLED

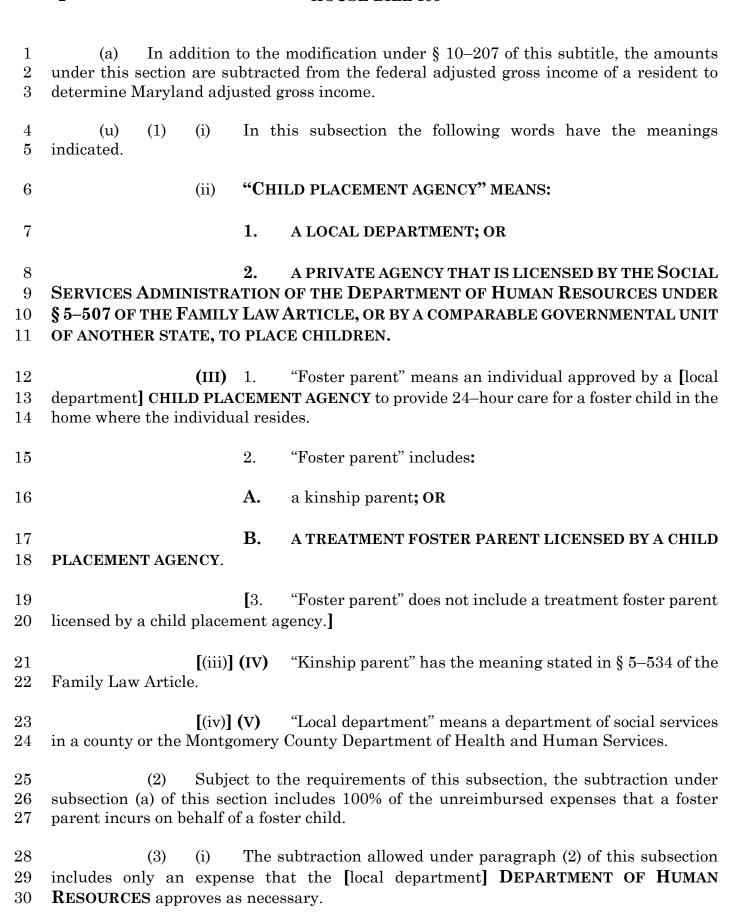
Parents - Child Placement Agency

2	Income Tax	- Subtraction	Modification -	Unreimbursed	Expenses	of Foster

FOR the purpose of altering the definition of a "foster parent" to include individuals 4 5 approved by certain child placement agencies and certain treatment foster parents 6 for purposes of a subtraction modification under the Maryland income tax for certain 7 unreimbursed expenses of foster parents; requiring the Department of Human 8 Resources to approve the expenses that qualify for the subtraction modification; 9 requiring a child placement agency to notify the Department of certain information; requiring the Department to submit a certain list to the Comptroller; defining a 10 11 certain term; providing for the application of this Act; and generally relating to a 12 subtraction modification for certain unreimbursed expenses of foster parents.

- 13 BY repealing and reenacting, without amendments,
- 14 Article Tax General
- 15 Section 10–208(a)
- 16 Annotated Code of Maryland
- 17 (2010 Replacement Volume and 2014 Supplement)
- 18 BY repealing and reenacting, with amendments,
- 19 Article Tax General
- 20 Section 10–208(u)
- 21 Annotated Code of Maryland
- 22 (2010 Replacement Volume and 2014 Supplement)
- 23 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,
- 24 That the Laws of Maryland read as follows:
- 25 Article Tax General
- 26 10–208.





1 The subtraction under paragraph (2) of this subsection may not (ii) 2 include an expense for which the foster parent receives an allowance or a reimbursement 3 from any public or private agency. 4 A CHILD PLACEMENT AGENCY SHALL NOTIFY THE DEPARTMENT (4) 5 OF HUMAN RESOURCES OF AN INDIVIDUAL THAT THE AGENCY APPROVES TO PROVIDE 24-HOUR CARE FOR A FOSTER CHILD IN THE HOME WHERE THE 6 INDIVIDUAL RESIDES. 7 8 **(5)** On or before October 1 of each year, the Department of Human 9 Resources shall submit to the Comptroller a list of approved: 10 **(I)** foster parents; AND 11 (II) NECESSARY EXPENSES. 12 The subtraction allowed under paragraph (2) of this subsection [(5)] **(6)** 13 may not exceed \$1,500. 14 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July

1, 2015, and shall be applicable to all taxable years beginning after December 31, 2014.

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