

# HOUSE BILL 455

Q3

6lr0155  
CF SB 387

---

By: **The Speaker (By Request – Administration) and Delegates Adams, Afzali, Anderton, Arentz, Aumann, Beitzel, Buckel, Carozza, Cassilly, Ciliberti, Cluster, Fisher, Flanagan, Folden, Ghrist, Glass, Grammer, Hornberger, S. Howard, Impallaria, Jacobs, Kipke, Kittleman, Krebs, Long, Malone, Mautz, McComas, McConkey, McDonough, McKay, McMillan, Metzgar, Miele, W. Miller, Morgan, O'Donnell, Otto, Parrott, Reilly, Rose, Saab, Shoemaker, Simonaire, Szeliga, Vogt, West, B. Wilson, and Wivell**

Introduced and read first time: January 29, 2016

Assigned to: Ways and Means

---

## A BILL ENTITLED

1 AN ACT concerning

2 **Income Tax Exemption Amount – Elderly Individuals**

3 FOR the purpose of altering the amount of a certain exemption allowed under the State  
4 income tax for certain individuals for certain taxable years; and generally relating  
5 to a certain exception under the State income tax.

6 BY repealing and reenacting, with amendments,

7 Article – Tax – General

8 Section 10–211(a)

9 Annotated Code of Maryland

10 (2010 Replacement Volume and 2015 Supplement)

11 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,

12 That the Laws of Maryland read as follows:

13 **Article – Tax – General**

14 10–211.

15 (a) Except as provided in subsection (b) of this section, whether or not a federal  
16 return is filed, to determine Maryland taxable income, an individual other than a fiduciary  
17 may deduct as an exemption:

18 (1) \$3,200 for each exemption that the individual may deduct in the taxable  
19 year to determine federal taxable income under § 151 of the Internal Revenue Code;

---

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1           (2)     an additional \$3,200 for each dependent, as defined in § 152 of the  
2 Internal Revenue Code, who is at least 65 years old on the last day of the taxable year;

3           (3)     **(I)     FOR A TAXABLE YEAR BEGINNING BEFORE JANUARY 1,**  
4 **2017,** an additional \$1,000 if the individual, on the last day of the taxable year, is at least  
5 65 years old; [and]

6                     **(II)     FOR A TAXABLE YEAR BEGINNING AFTER DECEMBER 31,**  
7 **2016, BUT BEFORE JANUARY 1, 2018, AN ADDITIONAL \$2,000 IF THE INDIVIDUAL IS**  
8 **AT LEAST 65 YEARS OLD ON THE LAST DAY OF THE TAXABLE YEAR;**

9                     **(III)    FOR A TAXABLE YEAR BEGINNING AFTER DECEMBER 31,**  
10 **2017, BUT BEFORE JANUARY 1, 2019, AN ADDITIONAL \$3,000 IF THE INDIVIDUAL IS**  
11 **AT LEAST 65 YEARS OLD ON THE LAST DAY OF THE TAXABLE YEAR;**

12                    **(IV)    FOR A TAXABLE YEAR BEGINNING AFTER DECEMBER 31,**  
13 **2018, BUT BEFORE JANUARY 1, 2020, AN ADDITIONAL \$4,000 IF THE INDIVIDUAL IS**  
14 **AT LEAST 65 YEARS OLD ON THE LAST DAY OF THE TAXABLE YEAR; AND**

15                    **(V)    FOR A TAXABLE YEAR BEGINNING AFTER DECEMBER 31,**  
16 **2019, AN ADDITIONAL \$5,000 IF THE INDIVIDUAL IS AT LEAST 65 YEARS OLD ON THE**  
17 **LAST DAY OF THE TAXABLE YEAR; AND**

18           (4)     an additional \$1,000 if the individual, on the last day of the taxable  
19 year, is a blind individual, as described in § 10–208(c) of this subtitle.

20           SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July  
21 1, 2016.