# HOUSE BILL 1302

Q3 HB 1335/16 – W&M

# By: Delegates Glass, Hornberger, Jalisi, Lisanti, McDonough, McKay, Moon, Simonaire, and K. Young

Introduced and read first time: February 10, 2017 Assigned to: Ways and Means

# A BILL ENTITLED

#### 1 AN ACT concerning

#### $\mathbf{2}$

# Income Tax Credit - Cat and Dog Adoption

FOR the purpose of allowing an individual who adopts a cat or dog from an animal shelter or a rescue facility a credit against the State income tax; providing that an individual may not claim the credit for more than 1 taxable year with respect to the same cat or dog; providing that an individual may not claim a credit greater than a certain amount for any taxable year; requiring the Comptroller to adopt certain regulations; providing for the application of this Act; and generally relating to a credit against the State income tax for adopting a cat or dog.

- 10 BY adding to
- 11 Article Tax General
- 12 Section 10–741
- 13 Annotated Code of Maryland
- 14 (2016 Replacement Volume)

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

17

# Article – Tax – General

18 **10–741.** 

(A) (1) SUBJECT TO THE LIMITATIONS OF THIS SECTION, AN INDIVIDUAL
WHO ADOPTS A CAT OR DOG FROM AN ANIMAL SHELTER OR A RESCUE FACILITY
DURING THE TAXABLE YEAR MAY CLAIM A CREDIT AGAINST THE STATE INCOME TAX
IN THE AMOUNT OF \$100.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW. [Brackets] indicate matter deleted from existing law.



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1 (2) AN INDIVIDUAL MAY NOT CLAIM THE CREDIT UNDER PARAGRAPH 2 (1) OF THIS SUBSECTION FOR MORE THAN 1 TAXABLE YEAR WITH RESPECT TO THE 3 SAME CAT OR DOG.

4 (B) FOR ANY TAXABLE YEAR, THE CREDIT ALLOWED UNDER THIS SECTION 5 MAY NOT EXCEED THE LESSER OF:

- 6 (1) THE STATE INCOME TAX FOR THE TAXABLE YEAR; OR
- 7 **(2)** \$100.

### 8 (C) THE COMPTROLLER SHALL ADOPT REGULATIONS TO CARRY OUT THE 9 PROVISIONS OF THIS SECTION AND TO SPECIFY THE DOCUMENTATION REQUIRED TO 10 CLAIM THE TAX CREDIT UNDER THIS SECTION.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
 1, 2017, and shall be applicable to all taxable years beginning after December 31, 2016.