

HOUSE BILL 1567

Q3
HB 1302/17 – W&M

8lr2900

By: **Delegates Glass, Ciliberti, Hornberger, McComas, Parrott, Shoemaker, Vogt,
and P. Young**

Introduced and read first time: February 9, 2018

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Income Tax Credit – Cat and Dog Adoption**

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

10 BY adding to

11 Article – Tax – General

12 Section 10–746

13 Annotated Code of Maryland

14 (2016 Replacement Volume and 2017 Supplement)

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 **10–746.**

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

23 **(2) AN INDIVIDUAL MAY NOT CLAIM THE CREDIT UNDER PARAGRAPH**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 **(1) OF THIS SUBSECTION FOR MORE THAN 1 TAXABLE YEAR WITH RESPECT TO THE**
2 **SAME CAT OR DOG.**

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

5 **(1) THE STATE INCOME TAX FOR THE TAXABLE YEAR; OR**

6 **(2) \$100.**

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

10 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
11 1, 2018, and shall be applicable to all taxable years beginning after December 31, 2017.