

Chapter 499

(Senate Bill 48)

AN ACT concerning

Income Tax – Subtraction Modification – Living Organ Donors

FOR the purpose of increasing the amount of a subtraction modification under the Maryland income tax for certain expenses paid or incurred by an individual that are attributable to the individual's donation of an organ; altering the definition of "qualified expenses" for purposes of the subtraction modification to include unreimbursed expenses for child care, elder care, and medication; providing for the application of this Act; and generally relating to a Maryland income tax subtraction modification for organ donation expenses.

BY repealing and reenacting, without amendments,
 Article – Tax – General
 Section 10–208(a)
 Annotated Code of Maryland
 (2016 Replacement Volume and 2020 Supplement)

BY repealing and reenacting, with amendments,
 Article – Tax – General
 Section 10–208(w)
 Annotated Code of Maryland
 (2016 Replacement Volume and 2020 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.

(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.

(w) (1) (i) In this subsection the following words have the meanings indicated.

(ii) "Organ" means all or part of an individual's liver, kidney, pancreas, intestine, lung, or bone marrow.

(iii) "Qualified expenses" means any unreimbursed travel expenses, lodging expenses, **CHILD OR ELDER CARE EXPENSES, MEDICATION EXPENSES,** or lost

wages.

(2) The subtraction under subsection (a) of this section includes up to **[\$7,500] \$10,000** of the qualified expenses paid or incurred by a living individual during the taxable year that are attributable to the donation of one or more of the individual's organs to another individual for organ transplantation.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2021, and shall be applicable to all taxable years beginning after December 31, 2020.

Enacted under Article II, § 17(c) of the Maryland Constitution, May 30, 2021.