

HB1312/183326/1

BY: Delegate Chisholm

AMENDMENTS TO HOUSE BILL 1312, AS AMENDED
(First Reading File Bill)

AMENDMENT NO. 1

On page 1 of the House Judiciary Committee Amendments (HB1312/892718/1), in line 2 of Amendment No. 1, after “**Actions**” insert “**and Income Tax Credit**”; and in line 15, after “circumstances;” insert “allowing a landlord to claim a credit against the State income tax equal to a certain amount during a certain taxable year; making the credit refundable;”.

On page 3 of the bill, after line 1, insert:

“BY adding to

Article – Tax – General

Section 10–751

Annotated Code of Maryland

(2016 Replacement Volume and 2020 Supplement)”.

AMENDMENT NO. 2

On page 5 of the House Judiciary Committee Amendments, in line 21 of Amendment No. 3, after the period insert:

“Article – Tax – General

10–751.

(A) IN THIS SECTION, “STATE SHARE OF THE FOUNDATION PROGRAM” HAS THE MEANING STATED IN § 5–201 OF THE EDUCATION ARTICLE.

(Over)

(B) IF A TENANT IN AN EVICTION PROCEEDING RAISES AN AFFIRMATIVE DEFENSE OF A SUBSTANTIAL LOSS OF INCOME DUE TO THE NEED TO MISS WORK TO CARE FOR A HOME-BOUND, SCHOOL-AGE CHILD IN ACCORDANCE WITH § 8-1003 OF THE REAL PROPERTY ARTICLE, THE LANDLORD OF THE TENANT MAY CLAIM A CREDIT AGAINST THE STATE INCOME TAX EQUAL TO THE AVERAGE STATE SHARE OF THE FOUNDATION PROGRAM DURING THE TAXABLE YEAR IN WHICH THE TENANT RAISES THE AFFIRMATIVE DEFENSE.

(C) IF THE TAX CREDIT ALLOWED UNDER THIS SECTION IN ANY TAXABLE YEAR EXCEEDS THE TOTAL TAX OTHERWISE PAYABLE BY THE LANDLORD FOR THAT TAXABLE YEAR, THE LANDLORD MAY CLAIM A REFUND IN THE AMOUNT OF THE EXCESS.”