

SENATE BILL 624

Q3

3lr2236
CF HB 1074

By: **Senators Zucker, Bailey, Benson, Corderman, Elfreth, Feldman, Gile, Guzzone, Hershey, Hester, Hettleman, Jackson, Jennings, King, Klausmeier, Kramer, Mautz, McKay, Muse, Rosapepe, Salling, Smith, ~~and Waldstreicher~~ Waldstreicher, and Carozza**

Introduced and read first time: February 6, 2023

Assigned to: Budget and Taxation

Committee Report: Favorable with amendments

Senate action: Adopted

Read second time: March 9, 2023

CHAPTER _____

1 AN ACT concerning

2 **Income Tax – Automated External Defibrillator Tax Credit**
3 **(Joe Sheya Act)**

4 FOR the purpose of allowing an individual or a business entity to claim a credit against the
5 State income tax in a certain amount for the purchase of an automated external
6 defibrillator during the taxable year, subject to certain limitations; and generally
7 relating to a tax credit against the State income tax for the purchase of an automated
8 external defibrillator.

9 BY adding to
10 Article – Tax – General
11 Section 10–757
12 Annotated Code of Maryland
13 (2022 Replacement Volume)

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

16 **Article – Tax – General**

17 **10–757.**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.



1 (A) IN THIS SECTION, "AUTOMATED EXTERNAL DEFIBRILLATOR" MEANS A
2 MEDICAL HEART MONITOR AND DEFIBRILLATOR DEVICE THAT:

3 (1) IS CLEARED FOR MARKET BY THE FEDERAL FOOD AND DRUG
4 ADMINISTRATION;

5 (2) RECOGNIZES THE PRESENCE OR ABSENCE OF VENTRICULAR
6 FIBRILLATION OR RAPID VENTRICULAR TACHYCARDIA;

7 (3) DETERMINES, WITHOUT INTERVENTION BY AN OPERATOR,
8 WHETHER DEFIBRILLATION SHOULD BE PERFORMED;

9 (4) AFTER A DETERMINATION THAT DEFIBRILLATION SHOULD BE
10 PERFORMED, AUTOMATICALLY CHARGES; AND

11 (5) OPERATES IN A MANNER THAT:

12 (I) REQUIRES OPERATOR INTERVENTION TO DELIVER AN
13 ELECTRICAL IMPULSE; OR

14 (II) AUTOMATICALLY CONTINUES WITH DELIVERY OF AN
15 ELECTRICAL IMPULSE.

16 (B) SUBJECT TO THE LIMITATIONS OF THIS SECTION, AN INDIVIDUAL OR A
17 BUSINESS ENTITY THAT OWNS A RESTAURANT IN THE STATE MAY CLAIM A CREDIT
18 AGAINST THE STATE INCOME TAX IN AN AMOUNT EQUAL TO THE FIRST \$500 OF THE
19 PURCHASE PRICE OF AN AUTOMATED EXTERNAL DEFIBRILLATOR PURCHASED FOR
20 USE AT THE RESTAURANT DURING THE TAXABLE YEAR.

21 (C) THE CREDIT ALLOWED UNDER THIS SECTION:

22 (1) IS APPLICABLE FOR ONLY ONE AUTOMATED EXTERNAL
23 DEFIBRILLATOR PURCHASED FOR USE AT A RESTAURANT LOCATION IN THE STATE
24 WITH ANNUAL GROSS INCOME OF AT LEAST \$400,000; AND

25 (2) MAY BE CLAIMED ONLY ONCE BY AN INDIVIDUAL OR BUSINESS
26 ENTITY FOR EACH RESTAURANT LOCATION.

27 (D) (1) FOR ANY TAXABLE YEAR, THE CREDIT ALLOWED UNDER THIS
28 SECTION MAY NOT EXCEED THE LESSER OF:

29 (I) \$1,500; OR

1 **(II) THE STATE INCOME TAX IMPOSED FOR THE TAXABLE YEAR,**
2 **CALCULATED BEFORE THE APPLICATION OF THE CREDITS ALLOWED UNDER THIS**
3 **SECTION AND UNDER §§ 10-701 AND 10-701.1 OF THIS SUBTITLE BUT AFTER THE**
4 **APPLICATION OF ANY OTHER CREDIT ALLOWED UNDER THIS SUBTITLE.**

5 **(2) THE UNUSED AMOUNT OF THE CREDIT MAY NOT BE CARRIED**
6 **OVER TO ANY OTHER TAXABLE YEAR.**

7 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
8 1, 2023, and shall be applicable to all taxable years beginning after December 31, 2022, but
9 before January 1, 2028. It shall remain effective for a period of 5 years and, at the end of
10 June 30, 2028, this Act, with no further action required by the General Assembly, shall be
11 abrogated and of no further force and effect.

Approved:

Governor.

President of the Senate.

Speaker of the House of Delegates.