

# HOUSE BILL 453

Q3, Q7

4lr1794  
CF 4lr2988

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By: **The Speaker (By Request – Office of the Comptroller)**

Introduced and read first time: January 22, 2024

Assigned to: Ways and Means

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## A BILL ENTITLED

1 AN ACT concerning

2 **Income Tax – Technical Corrections**

3 FOR the purpose of repealing certain obsolete provisions of law concerning the distribution  
4 of income tax revenue; correcting a certain erroneous cross-reference; and generally  
5 relating to technical corrections of provisions of law concerning income taxation.

6 BY repealing

7 Article – Tax – General

8 Section 2–608.1 and 2–610(d)

9 Annotated Code of Maryland

10 (2022 Replacement Volume and 2023 Supplement)

11 BY repealing and reenacting, with amendments,

12 Article – Tax – General

13 Section 2–609 and 10–753(b)

14 Annotated Code of Maryland

15 (2022 Replacement Volume and 2023 Supplement)

16 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,

17 That the Laws of Maryland read as follows:

18 **Article – Tax – General**

19 **[2–608.1.**

20 (a) In this section, “municipality” means:

21 (1) a special taxing district that received an income tax revenue  
22 distribution in fiscal year 1977; or

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (2) a municipal corporation.

2 (b) For fiscal year 1990, after making the distributions required under § 2–604  
3 through § 2–608 of this subtitle, the Comptroller shall distribute to each municipality the  
4 amount, if any, by which:

5 (1) a \$2 per capita increase over the amount distributed to the municipality  
6 under § 2–607 of this subtitle for the 1986 taxable year, based on the most recent census  
7 data available from the Department of Planning; exceeds

8 (2) the amount distributed to the municipality under § 2–607 of this  
9 subtitle for the 1988 taxable year.]

10 2–609.

11 After making the distributions required under §§ 2–604 through [2–608.1] **2–608** of  
12 this subtitle, and after making the distributions required under §§ 7–329 and 7–330 of the  
13 State Finance and Procurement Article, the Comptroller shall distribute the remaining  
14 income tax revenue from individuals to the General Fund of the State.

15 2–610.

16 [(d) The Comptroller shall make a payment of the additional amounts provided  
17 under § 2–608.1 of this subtitle on or about December 31 of the fiscal year for which the  
18 payment is made.]

19 10–753.

20 (b) An individual, a nonprofit organization, or a business entity may claim a  
21 credit against the State income tax in accordance with Title 6, Subtitle [8] **9** of the Housing  
22 and Community Development Article for new construction costs and rehabilitation costs  
23 for catalytic revitalization projects.

24 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July  
25 1, 2024.