
By: Delegate Barve

Introduced and read first time: January 29, 1996

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 Income Tax - Part-Year Residents - Proration of Modifications and Deductions

3 FOR the purpose of repealing certain authority of the Comptroller to require that
4 part-year residents use a method other than a certain statutorily prescribed method
5 to prorate addition and subtraction modifications and deductions used to determine
6 Maryland taxable income; providing for the application of this Act; and generally
7 relating to a requirement that part-year residents prorate addition and subtraction
8 modifications and deductions used to determine Maryland taxable income.

9 BY repealing and reenacting, with amendments,
10 Article - Tax - General
11 Section 10-220
12 Annotated Code of Maryland
13 (1988 Volume and 1995 Supplement)

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

16 **Article - Tax - General**

17 10-220.

18 (a) An individual who is a resident of the State for only a part of the taxable year
19 may claim and shall include only the part attributable to Maryland, as determined under
20 this section, of:

21 (1) the additions to federal adjusted gross income under § 10-204 of this
22 subtitle;

23 (2) the subtractions from federal adjusted gross income under §§ 10-207
24 through 10-209 of this subtitle;

25 (3) the deduction for exemptions under § 10-211 or § 10-212 of this subtitle;
26 and

27 (4) (i) the standard deduction under § 10-217 of this subtitle;or

28 (ii) itemized deductions under § 10-218 of this subtitle.

2

1 (b) Unless the Comptroller [requires or] allows another method to compute the
2 items listed in subsection (a) of this section, an individual who is a resident for only a part
3 of the taxable year shall prorate the items using a fraction:

4 (1) the numerator of which is the number of months in which the individual
5 was a resident; and

6 (2) the denominator of which is 12.

7 (c) An individual who is a resident for a period of more than 15 days in a month
8 is deemed to be a resident for the full month.

9 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
10 July 1, 1996 and shall be applicable to all taxable years beginning after December 31,
11 1995.