

BY: Delegate Hubbard

AMENDMENTS TO HOUSE BILL NO. 511, AS AMENDED  
(First Reading File Bill)

AMENDMENT NO. 1

On page 1 of the bill, strike beginning with “altering” in line 3 down through “payments;” in line 7; and strike beginning with “requiring” in line 7 down through “Act;” in line 8. On page 1 of the Committee on Ways and Means Amendments (HB0511/345635/1), strike beginning with “altering” in line 1 of Amendment No. 1 down through “corporations;” in line 2; and strike beginning with “reducing” in line 4 down through “circumstances;” in line 5.

AMENDMENT NO. 2

On page 1 of the Committee Amendments, in line 1 of Amendment No. 2, strike “2-607;”; and in line 2, strike “10-211;”. On page 1 of the bill, strike in their entirety lines 10 through 15, inclusive.

AMENDMENT NO. 3

In the Committee Amendments, strike Amendments Nos. 3 and 4 in their entirety. On pages 4 and 5 of the Committee Amendments, in Amendment No. 5, strike in their entirety the lines beginning with line 8 on page 4 through the last line on page 5, inclusive.

On pages 1 through 5 of the bill, strike in their entirety the lines beginning with line 19 on page 1 through line 9 on page 5, inclusive.

On pages 5 through 7 of the bill, strike in their entirety the lines beginning with line 10 on page 5 through line 9 on page 7, inclusive.

On page 7 of the Committee Amendments, in line 15 of Amendment No. 5, strike “4.” and substitute “2.”; and in line 22, strike “5.” and substitute “3.”.

(Over)

AMENDMENT NO. 4

On page 8 of the Committee on Ways and Means Amendments, in line 3 of Amendment No. 6, strike “\$45,000” and “\$22,500”, respectively, and substitute “\$80,000” and “\$40,000”, respectively; and strike in their entirety lines 10 through 25, inclusive, and substitute:

“(B) (1) EXCEPT AS PROVIDED IN PARAGRAPH (2) OF THIS SUBSECTION:

(I) IF THE INDIVIDUAL’S FEDERAL ADJUSTED GROSS INCOME FOR THE TAXABLE YEAR DOES NOT EXCEED \$30,000, THE CREDIT ALLOWED UNDER THIS SECTION IS \$400 PER CHILD;

(II) IF THE INDIVIDUAL’S FEDERAL ADJUSTED GROSS INCOME EXCEEDS \$30,000 BUT DOES NOT EXCEED \$70,000, THE PER CHILD CREDIT AMOUNT UNDER ITEM (I) OF THIS PARAGRAPH SHALL BE REDUCED BY \$50 FOR EACH \$10,000 OR FRACTION THEREOF BY WHICH THE INDIVIDUAL’S FEDERAL ADJUSTED GROSS INCOME EXCEEDS \$30,000; AND

(III) IF THE INDIVIDUAL’S FEDERAL ADJUSTED GROSS INCOME EXCEEDS \$70,000 BUT DOES NOT EXCEED \$80,000, THE PER CHILD CREDIT AMOUNT IS \$100.

(2) FOR A MARRIED INDIVIDUAL WHO FILES A SEPARATE MARYLAND INCOME TAX RETURN:

(I) IF THE INDIVIDUAL’S FEDERAL ADJUSTED GROSS INCOME FOR THE TAXABLE YEAR DOES NOT EXCEED \$15,000, THE CREDIT ALLOWED UNDER THIS SECTION IS \$400 PER CHILD;

(II) IF THE INDIVIDUAL’S FEDERAL ADJUSTED GROSS INCOME EXCEEDS \$15,000 BUT DOES NOT EXCEED \$35,000, THE PER CHILD CREDIT AMOUNT UNDER ITEM (I) OF THIS PARAGRAPH SHALL BE REDUCED BY \$50 FOR EACH \$2,500 OR FRACTION THEREOF BY WHICH THE INDIVIDUAL’S FEDERAL ADJUSTED GROSS INCOME EXCEEDS \$15,000; AND

(III) IF THE INDIVIDUAL’S FEDERAL ADJUSTED GROSS INCOME EXCEEDS \$35,000 BUT DOES NOT EXCEED \$40,000, THE PER CHILD CREDIT AMOUNT IS \$100.”.

On pages 9 and 10 of the Committee Amendments, in Amendment No. 6, strike beginning with “(E)” in line 15 on page 9 through “\$45,000.” in the last line on page 10 and substitute:

“(E) (1) EXCEPT AS PROVIDED IN PARAGRAPH (2) OF THIS SUBSECTION, FOR A TAXABLE YEAR BEGINNING AFTER DECEMBER 31, 1997 BUT BEFORE JANUARY 1, 1999, INSTEAD OF THE PER CHILD CREDIT AMOUNT SPECIFIED UNDER SUBSECTION (B) OF THIS SECTION:

(I) IF THE INDIVIDUAL’S FEDERAL ADJUSTED GROSS INCOME FOR THE TAXABLE YEAR DOES NOT EXCEED \$30,000, THE CREDIT ALLOWED UNDER THIS SECTION IS \$200 PER CHILD;

(II) IF THE INDIVIDUAL’S FEDERAL ADJUSTED GROSS INCOME EXCEEDS \$30,000 BUT DOES NOT EXCEED \$70,000, THE PER CHILD CREDIT AMOUNT UNDER ITEM (I) OF THIS PARAGRAPH SHALL BE REDUCED BY \$25 FOR EACH \$10,000 OR FRACTION THEREOF BY WHICH THE INDIVIDUAL’S FEDERAL ADJUSTED GROSS INCOME EXCEEDS \$30,000; AND

(III) IF THE INDIVIDUAL’S FEDERAL ADJUSTED GROSS INCOME EXCEEDS \$70,000 BUT DOES NOT EXCEED \$80,000, THE PER CHILD CREDIT AMOUNT IS \$50.

(2) FOR A MARRIED INDIVIDUAL WHO FILES A SEPARATE MARYLAND INCOME TAX RETURN, FOR A TAXABLE YEAR BEGINNING AFTER DECEMBER 31, 1997 BUT BEFORE JANUARY 1, 1999, INSTEAD OF THE PER CHILD CREDIT AMOUNT SPECIFIED UNDER SUBSECTION (B) OF THIS SECTION:

(I) IF THE INDIVIDUAL’S FEDERAL ADJUSTED GROSS INCOME FOR THE TAXABLE YEAR DOES NOT EXCEED \$15,000, THE CREDIT ALLOWED UNDER THIS SECTION IS \$200 PER CHILD;

(II) IF THE INDIVIDUAL’S FEDERAL ADJUSTED GROSS INCOME EXCEEDS \$15,000 BUT DOES NOT EXCEED \$35,000, THE PER CHILD CREDIT AMOUNT

(Over)

UNDER ITEM (I) OF THIS PARAGRAPH SHALL BE REDUCED BY \$25 FOR EACH \$2,500 OR FRACTION THEREOF BY WHICH THE INDIVIDUAL'S FEDERAL ADJUSTED GROSS INCOME EXCEEDS \$15,000; AND

(III) IF THE INDIVIDUAL'S FEDERAL ADJUSTED GROSS INCOME EXCEEDS \$35,000 BUT DOES NOT EXCEED \$40,000, THE PER CHILD CREDIT AMOUNT IS \$50."