
By: Chairman, Ways and Means Committee (Departmental - Comptroller)

Introduced and read first time: January 15, 1997

Assigned to: Ways and Means

Committee Report: Favorable

House action: Adopted

Read second time: March 21, 1997

CHAPTER ____

1 AN ACT concerning

2 **Income Tax - Itemized Deductions**

3 FOR the purpose of prohibiting certain married taxpayers who elect to file separate
4 income tax returns from itemizing deductions unless the other spouse elects to
5 itemize deductions; providing for the application of this Act; and generally relating
6 to the Maryland income tax.

7 BY repealing and reenacting, with amendments,
8 Article - Tax - General
9 Section 10-218
10 Annotated Code of Maryland
11 (1988 Volume and 1996 Supplement)

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

14 **Article - Tax - General**

15 10-218.

16 (a) (1) Only an individual who itemizes deductions on the individual's federal
17 income tax return may elect to itemize deductions on the individual's income tax return.

18 (2) SUBJECT TO PARAGRAPH (1) OF THIS SUBSECTION, IF A HUSBAND
19 AND WIFE ELECT TO FILE SEPARATE MARYLAND INCOME TAX RETURNS UNDER §
20 10-807(B) OF THIS TITLE, A SPOUSE MAY NOT ELECT TO ITEMIZE DEDUCTIONS
21 UNLESS THE OTHER SPOUSE ALSO ELECTS TO ITEMIZE DEDUCTIONS.

22 (b) An individual who elects to itemize deductions is allowed as a deduction the
23 sum of the individual's federal itemized deductions:

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1 (1) limited and reduced as required under the Internal Revenue Code; and

2 (2) further reduced by the amount claimed as taxes on income paid to a
3 state or political subdivision of a state, after subtracting a pro rata portion of the
4 reduction to itemized deductions required under § 68 of the Internal Revenue Code.

5 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
6 July 1, 1997 and shall be applicable to all taxable years beginning after December 31,
7 1996.