
By: **Senators Conway, Hughes, Trotter, Hollinger, McFadden, Sfikas, and Teitelbaum**

Introduced and read first time: February 6, 1998

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Poverty Level Taxpayers - Refundable Income Tax Credit for**
3 **Employment-Related Household and Dependent Care Expenses**

4 FOR the purpose of allowing certain individuals whose income does not exceed certain
5 applicable poverty income levels a credit against the State income tax for certain
6 household and dependent care expenses; making the credit refundable under
7 certain circumstances; providing for the application of this Act; and generally
8 relating to a credit against the State income tax for certain household and
9 dependent care expenses for certain individuals with incomes not exceeding
10 certain applicable poverty income levels.

11 BY repealing and reenacting, without amendments,
12 Article - Tax - General
13 Section 10-207(h)(1)(iii) and 10-208(e)
14 Annotated Code of Maryland
15 (1997 Replacement Volume)

16 BY adding to
17 Article - Tax - General
18 Section 10-709
19 Annotated Code of Maryland
20 (1997 Replacement Volume)

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

23 **Article - Tax - General**

24 10-207.

25 (h) (1) (iii) "Eligible low income taxpayer" means an individual, or an
26 individual and the individual's spouse if they file a joint income tax return:

1 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
2 July 1, 1998 and shall be applicable to all taxable years beginning after December 31,
3 1997.