
By: **Delegates Pitkin, Conway, D'Amato, Franchot, Hecht, Hubers, A. Jones,
Kagan, Kopp, McIntosh, and Rosenberg**

Introduced and read first time: February 12, 1999

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **State Employees - Income Tax Subtraction Modification for Purchase of**
3 **Home Office Equipment for Teleworking**

4 FOR the purpose of providing a subtraction modification under the Maryland income
5 tax for certain expenses that a State employee pays to purchase certain home
6 office equipment in order to participate in a teleworking program administered
7 by a unit of State government; providing for the application of this Act; and
8 generally relating to an income tax subtraction modification for certain
9 expenses that a State employee pays to purchase certain home office equipment
10 in order to participate in a teleworking program administered by a unit of State
11 government.

12 BY repealing and reenacting, without amendments,
13 Article - Tax - General
14 Section 10-208(a)
15 Annotated Code of Maryland
16 (1997 Replacement Volume and 1998 Supplement)

17 BY adding to
18 Article - Tax - General
19 Section 10-208(o)
20 Annotated Code of Maryland
21 (1997 Replacement Volume and 1998 Supplement)

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

1

Article - Tax - General

2 10-208.

3 (a) In addition to the modification under § 10-207 of this subtitle, the
4 amounts under this section are subtracted from the federal adjusted gross income of
5 a resident to determine Maryland adjusted gross income.

6 (O) THE SUBTRACTION UNDER SUBSECTION (A) OF THIS SECTION INCLUDES
7 100% OF THE EXPENSES THAT A STATE EMPLOYEE PAYS DURING THE TAXABLE YEAR
8 TO PURCHASE HOME OFFICE EQUIPMENT IN ORDER TO PARTICIPATE IN A
9 TELEWORKING PROGRAM ADMINISTERED BY A UNIT OF STATE GOVERNMENT.

10 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
11 July 1, 1999 and shall be applicable to all taxable years beginning after December 31,
12 1998.