
By: **Delegates Dobson, Bobo, Fulton, and Marriott**
Introduced and read first time: February 22, 1999
Assigned to: Rules and Executive Nominations

A BILL ENTITLED

1 AN ACT concerning

2 **Income Tax - Support of Children by Noncustodial Parents**

3 FOR the purpose of providing a subtraction modification under the Maryland income
4 tax for certain noncustodial parents for certain amounts paid during the taxable
5 year for the support of their children, subject to a certain limitation; providing
6 for the application of this Act; and generally relating to a subtraction
7 modification under the Maryland income tax for certain noncustodial parents
8 who pay for the support of their children during the taxable year.

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

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

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

21 **Article - Tax - General**

22 10-208.

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

26 (O) (1) FOR A NONCUSTODIAL PARENT, WITHIN THE MEANING OF § 152(E) OF
27 THE INTERNAL REVENUE CODE, WHO PROVIDES SUPPORT DURING THE TAXABLE
28 YEAR FOR A CHILD FOR WHOM THE NONCUSTODIAL PARENT IS NOT ENTITLED TO

1 CLAIM A PERSONAL EXEMPTION UNDER § 10-211 OF THIS SUBTITLE, SUBJECT TO THE
2 LIMITATION UNDER PARAGRAPH (2) OF THIS SUBSECTION, THE SUBTRACTION
3 UNDER SUBSECTION (A) OF THIS SECTION INCLUDES 50% OF THE AMOUNT PAID
4 DURING THE TAXABLE YEAR FOR THE SUPPORT OF THE CHILD.

5 (2) FOR EACH CHILD FOR WHOM A NONCUSTODIAL PARENT PROVIDES
6 SUPPORT DURING THE TAXABLE YEAR, THE SUBTRACTION UNDER THIS SUBSECTION
7 MAY NOT EXCEED THE PERSONAL EXEMPTION AMOUNT FOR THE TAXABLE YEAR
8 SPECIFIED UNDER § 10-211(1) OF THIS SUBTITLE.

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