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By: **Delegates Hixson, Healey, Bozman, Howard, Shriver, and C. Davis**  
Introduced and read first time: February 11, 2000  
Assigned to: Ways and Means

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A BILL ENTITLED

1 AN ACT concerning

2 **Individual Income Tax - Credit for Filing an Electronic Return**

3 FOR the purpose of allowing an individual to claim a credit against the State income  
4 tax in a certain amount if the individual files an income tax return in a certain  
5 manner; providing for the application of this Act; and generally relating to a  
6 State income tax credit for individuals who file electronic income tax returns.

7 BY adding to  
8 Article - Tax - General  
9 Section 10-718  
10 Annotated Code of Maryland  
11 (1997 Replacement Volume and 1999 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 10-718.

16 (A) IN THIS SECTION, "ELECTRONIC TAX RETURN" MEANS AN INCOME TAX  
17 RETURN:

18 (1) FILED ELECTRONICALLY THROUGH A PROFESSIONAL TAX  
19 PREPARER; OR

20 (2) PREPARED BY ENTERING INFORMATION INTO A PERSONAL  
21 COMPUTER TO BE TRANSMITTED ELECTRONICALLY AND FILED WITH THE  
22 COMPTROLLER THROUGH AN ON-LINE E-FILE PROVIDER APPROVED BY THE  
23 COMPTROLLER.

24 (B) SUBJECT TO SUBSECTION (C) OF THIS SECTION, AN INDIVIDUAL WHO  
25 FILES AN ELECTRONIC INCOME TAX RETURN FOR THE TAXABLE YEAR MAY CLAIM A  
26 \$5 CREDIT AGAINST THE STATE INCOME TAX.

1 (C) THE CREDIT UNDER THIS SECTION IS ALLOWED ONLY IF THE  
2 COMPTROLLER ALLOWS THE INDIVIDUAL TO FILE AN ELECTRONIC TAX RETURN FOR  
3 THE TAXABLE YEAR.

4 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
5 July 1, 2000 and shall be applicable to all taxable years beginning after December 31,  
6 1999.