

HOUSE BILL 1054

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Q3

2000 Regular Session
0lr1764

By: **Delegates Hixson, Healey, Bozman, Howard, Shriver, and C. Davis C.**
Davis, Bohanan, Carlson, Conroy, Cryor, Finifter, Heller, Marriott,
Patterson, Phillips, Rosso, and Rudolph

Introduced and read first time: February 11, 2000
Assigned to: Ways and Means

Committee Report: Favorable with amendments
House action: Adopted
Read second time: March 15, 2000

CHAPTER _____

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

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

5 (B) SUBJECT TO SUBSECTION (C) OF THIS SECTION, AN INDIVIDUAL WHO
6 FILES AN ELECTRONIC ~~INCOME~~ TAX RETURN FOR THE TAXABLE YEAR MAY CLAIM A
7 \$5 CREDIT AGAINST THE STATE INCOME TAX.

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

11 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
12 July 1, 2000 and shall be applicable to all taxable years beginning after December 31,
13 1999.