

---

By: **Delegate Heller**

Introduced and read first time: February 11, 2000

Assigned to: Ways and Means

---

A BILL ENTITLED

1 AN ACT concerning

2                           **Elevator Handrails in Health Care Facilities - Income Tax Subtraction**  
3                           **Modification**

4 FOR the purpose of allowing a subtraction modification under the Maryland  
5 individual and corporate income tax for expenses incurred to purchase and  
6 install handrails in existing elevators in certain health care facilities and certain  
7 buildings; providing for the application of this Act; and generally relating to an  
8 income tax subtraction modification for expenses incurred to purchase and  
9 install handrails in existing elevators in certain health care facilities and certain  
10 buildings.

11 BY repealing and reenacting, without amendments,  
12 Article - Tax - General  
13 Section 10-208(a) and 10-308(a)  
14 Annotated Code of Maryland  
15 (1997 Replacement Volume and 1999 Supplement)

16 BY adding to  
17 Article - Tax - General  
18 Section 10-208(o)  
19 Annotated Code of Maryland  
20 (1997 Replacement Volume and 1999 Supplement)

21 BY repealing and reenacting, with amendments,  
22 Article - Tax - General  
23 Section 10-308(b)  
24 Annotated Code of Maryland  
25 (1997 Replacement Volume and 1999 Supplement)

26 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF  
27 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) (1) IN THIS SUBSECTION, "HEALTH CARE FACILITY" HAS THE MEANING  
7 STATED IN § 19-114 OF THE HEALTH - GENERAL ARTICLE.

8 (2) THE SUBTRACTION UNDER SUBSECTION (A) OF THIS SECTION  
9 INCLUDES 100% OF THE EXPENSES THAT A TAXPAYER INCURS TO BUY AND INSTALL  
10 HANDRAILS IN AN EXISTING ELEVATOR IN A HEALTH CARE FACILITY OR OTHER  
11 BUILDING IN WHICH AT LEAST 50% OF THE SPACE IS USED FOR MEDICAL PURPOSES.  
12 10-308.

13 (a) In addition to the modification under § 10-307 of this subtitle, the  
14 amounts under this section are subtracted from the federal taxable income of a  
15 corporation to determine Maryland modified income.

16 (b) The subtraction under subsection (a) of this section includes the amounts  
17 allowed to be subtracted for an individual under:

18 (1) § 10-208(d) of this title (Conservation tillage equipment expenses);

19 (2) § 10-208(i) of this title (Reforestation or timber stand expenses);

20 (3) § 10-208(k) of this title (Wage expenses for targeted jobs); [and]

21 (4) § 10-208(m) of this title (Poultry or livestock manure spreading  
22 equipment); AND

23 (5) § 10-208(O) OF THIS TITLE (ELEVATOR HANDRAILS IN HEALTH CARE  
24 FACILITIES).

25 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
26 July 1, 2000 and shall be applicable to all taxable years beginning after December 31,  
27 1999.