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By: **Delegate Shriver**

Introduced and read first time: February 23, 2000

Assigned to: Rules and Executive Nominations

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A BILL ENTITLED

1 AN ACT concerning

2 **Income Tax - Child Care Employees**

3 FOR the purpose of providing a subtraction modification under the Maryland  
4 individual income tax for certain compensation received by an individual for  
5 employment as child care staff in a registered family day care home or licensed  
6 child care center; reducing the amount of the subtraction allowed by the amount  
7 by which the individual's federal adjusted gross income exceeds a certain  
8 amount; providing for the application of this Act; and generally relating to an  
9 income tax subtraction modification for certain compensation received by an  
10 individual for employment as child care staff in a registered family day care  
11 home or licensed child care center.

12 BY repealing and reenacting, without amendments,  
13 Article - Tax - General  
14 Section 10-207(a)  
15 Annotated Code of Maryland  
16 (1997 Replacement Volume and 1999 Supplement)

17 BY adding to  
18 Article - Tax - General  
19 Section 10-207(u)  
20 Annotated Code of Maryland  
21 (1997 Replacement Volume and 1999 Supplement)

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

24 **Article - Tax - General**

25 10-207.

26 (a) To the extent included in federal adjusted gross income, the amounts under  
27 this section are subtracted from the federal adjusted gross income of a resident to  
28 determine Maryland adjusted gross income.

1 (U) (1) THE SUBTRACTION UNDER SUBSECTION (A) OF THIS SECTION  
2 INCLUDES THE FIRST \$15,000 OF COMPENSATION RECEIVED BY AN INDIVIDUAL FOR  
3 EMPLOYMENT AS CHILD CARE STAFF IN A FAMILY DAY CARE HOME REGISTERED  
4 UNDER § 5-552 OF THE FAMILY LAW ARTICLE OR A CHILD CARE CENTER LICENSED  
5 UNDER § 5-574 OF THE FAMILY LAW ARTICLE.

6 (2) THE AMOUNT OF THE SUBTRACTION UNDER PARAGRAPH (1) OF THIS  
7 SUBSECTION:

8 (I) IS REDUCED DOLLAR FOR DOLLAR IN THE AMOUNT BY WHICH  
9 THE INDIVIDUAL'S FEDERAL ADJUSTED GROSS INCOME EXCEEDS \$15,000; AND

10 (II) IS REDUCED TO ZERO IF THE INDIVIDUAL'S FEDERAL  
11 ADJUSTED GROSS INCOME EXCEEDS \$30,000.

12 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
13 July 1, 2000 and shall be applicable to all taxable years beginning after December 31,  
14 1999.