Unofficial Copy Q3 2000 Regular Session 0lr3072 CF HB 1192

By: Senator Lawlah

Introduced and read first time: February 28, 2000

Assigned to: Rules

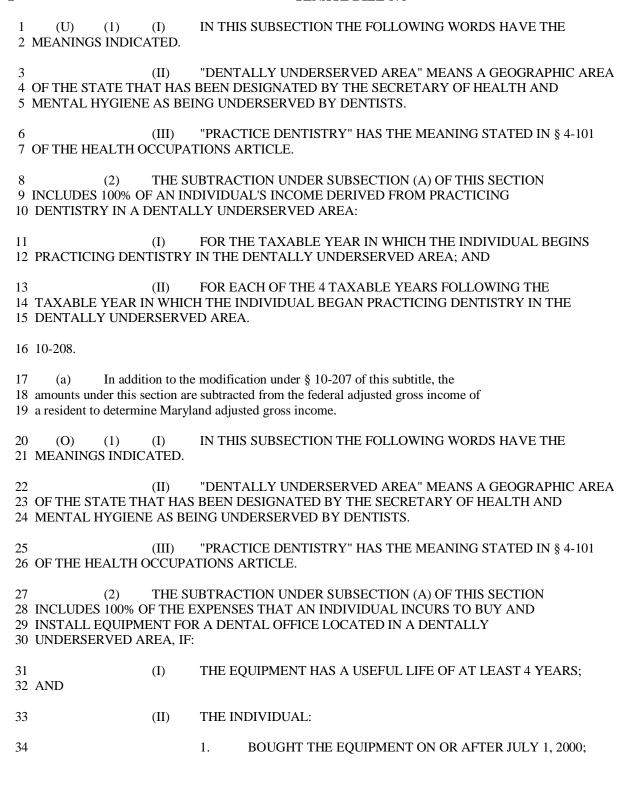
A BILL ENTITLED

1 AN ACT concerning

2 Tax Incentives for Dentists to Practice in Underserved Areas

- 3 FOR the purpose of providing a subtraction modification under the Maryland income
- 4 tax for certain income derived from practicing dentistry in certain geographic
- 5 areas of the State for certain taxable years; providing a subtraction modification
- 6 for certain expenses incurred to buy and install equipment for a dental office in
- 7 certain geographic areas of the State under certain circumstances; defining
- 8 certain terms; providing for the application of this Act; and generally relating to
- 9 certain subtraction modifications related to practicing dentistry in certain areas
- of the State.
- 11 BY repealing and reenacting, without amendments,
- 12 Article Tax General
- 13 Section 10-207(a) and 10-208(a)
- 14 Annotated Code of Maryland
- 15 (1997 Replacement Volume and 1999 Supplement)
- 16 BY adding to
- 17 Article Tax General
- 18 Section 10-207(u) and 10-208(o)
- 19 Annotated Code of Maryland
- 20 (1997 Replacement Volume and 1999 Supplement)
- 21 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
- 22 MARYLAND, That the Laws of Maryland read as follows:
- 23 Article Tax General
- 24 10-207.
- 25 (a) To the extent included in federal adjusted gross income, the amounts under
- 26 this section are subtracted from the federal adjusted gross income of a resident to
- 27 determine Maryland adjusted gross income.

SENATE BILL 875



SENATE BILL 875

- 1 2. OWNS THE EQUIPMENT AND KEEPS THE EQUIPMENT AT A
- 2 DENTAL OFFICE IN THE DENTALLY UNDERSERVED AREA FOR AT LEAST 3 YEARS
- 3 AFTER THE TAXABLE YEAR IN WHICH THE SUBTRACTION IS MADE; AND
- 4 3. HAS ENTERED INTO AN AGREEMENT WITH THE
- 5 SECRETARY OF HEALTH AND MENTAL HYGIENE TO PRACTICE DENTISTRY IN THE
- 6 DENTALLY UNDERSERVED AREA FOR AT LEAST 3 YEARS.
- 7 (3) TO QUALIFY FOR THE SUBTRACTION UNDER THIS SUBSECTION, AN
- 8 INDIVIDUAL SHALL FILE A STATEMENT FROM THE SECRETARY OF HEALTH AND
- 9 MENTAL HYGIENE CERTIFYING THAT THE INDIVIDUAL HAS ENTERED INTO AN
- 10 AGREEMENT TO PRACTICE DENTISTRY IN THE DENTALLY UNDERSERVED AREA FOR
- 11 AT LEAST 3 YEARS.
- 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.