

SENATE BILL 153

Unofficial Copy
Q3

2001 Regular Session
1r0794

By: **Senators Teitelbaum, Bromwell, Collins, DeGrange, Della, Dorman,
Forehand, Green, Harris, Hollinger, Kelley, Lawlah, Middleton, Sfikas,
and Stone**

Introduced and read first time: January 18, 2001
Assigned to: Budget and Taxation and Finance

A BILL ENTITLED

1 AN ACT concerning

2 **Income Tax - Subtraction Modification for Registered Nurses Returning to**
3 **Nursing**

4 FOR the purpose of allowing a subtraction modification under the Maryland income
5 tax for certain compensation received by an individual for employment in the
6 State as a registered nurse in a hospital or related institution under certain
7 circumstances; defining certain terms; providing for the application of this Act;
8 and generally relating to an income tax subtraction modification for certain
9 individuals returning to employment as a registered nurse in a hospital or
10 related institution in the State after a certain absence from the nursing
11 profession.

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 2000 Supplement)

17 BY adding to
18 Article - Tax - General
19 Section 10-207(v)
20 Annotated Code of Maryland
21 (1997 Replacement Volume and 2000 Supplement)

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

1

Article - Tax - General

2 10-207.

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

6 (V) (1) (I) IN THIS SUBSECTION THE FOLLOWING WORDS HAVE THE
7 MEANINGS INDICATED.

8 (II) "HOSPITAL" HAS THE MEANING STATED IN § 19-301 OF THE
9 HEALTH - GENERAL ARTICLE.

10 (III) "RELATED INSTITUTION" HAS THE MEANING STATED IN § 19-301
11 OF THE HEALTH - GENERAL ARTICLE.

12 (IV) "REGISTERED NURSE" HAS THE MEANING STATED IN § 8-101 OF
13 THE HEALTH OCCUPATIONS ARTICLE.

14 (2) THE SUBTRACTION UNDER SUBSECTION (A) OF THIS SECTION
15 INCLUDES THE FIRST \$5,000 OF COMPENSATION RECEIVED BY AN INDIVIDUAL
16 DURING THE TAXABLE YEAR FOR EMPLOYMENT IN THE STATE AS A REGISTERED
17 NURSE IN A HOSPITAL OR RELATED INSTITUTION, IF THE INDIVIDUAL:

18 (I) WAS PREVIOUSLY EMPLOYED AS A REGISTERED NURSE IN THE
19 STATE;

20 (II) FOR A CONSECUTIVE PERIOD OF AT LEAST 3 YEARS ENDING ON
21 OR AFTER THE BEGINNING OF THE PRECEDING TAXABLE YEAR, WAS NOT EMPLOYED
22 AS A REGISTERED NURSE IN THE STATE; AND

23 (III) AS OF THE END OF THE CURRENT TAXABLE YEAR, HAS BEEN
24 EMPLOYED FULL TIME AS A REGISTERED NURSE FOR AT LEAST A FULL YEAR AFTER
25 THE PERIOD OF ABSENCE FROM THE NURSING PROFESSION DESCRIBED IN ITEM (II)
26 OF THIS PARAGRAPH.

27 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
28 July 1, 2001, and shall be applicable to all taxable years beginning after December 31,
29 2000.