

SENATE BILL 154

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Q3

2001 Regular Session  
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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

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A BILL ENTITLED

1 AN ACT concerning

2 **Income Tax - Subtraction Modification for Certified Nursing Assistants**  
3 **Returning to 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 certified nursing assistant in a hospital or related institution under  
7 certain circumstances; defining certain terms; providing for the application of  
8 this Act; and generally relating to an income tax subtraction modification for  
9 certain individuals returning to employment as a certified nursing assistant in a  
10 hospital or related institution in the State after a certain absence from  
11 employment as a nursing assistant.

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) "CERTIFIED NURSING ASSISTANT" HAS THE MEANING STATED  
9 IN § 8-6A-01 OF THE HEALTH OCCUPATIONS ARTICLE.

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

12 (IV) "RELATED INSTITUTION" HAS THE MEANING STATED IN § 19-301  
13 OF THE HEALTH - GENERAL ARTICLE.

14 (2) THE SUBTRACTION UNDER SUBSECTION (A) OF THIS SECTION  
15 INCLUDES THE FIRST \$4,000 OF COMPENSATION RECEIVED BY AN INDIVIDUAL  
16 DURING THE TAXABLE YEAR FOR EMPLOYMENT IN THE STATE AS A CERTIFIED  
17 NURSING ASSISTANT IN A HOSPITAL OR RELATED INSTITUTION, IF THE INDIVIDUAL:

18 (I) WAS PREVIOUSLY EMPLOYED AS A CERTIFIED NURSING  
19 ASSISTANT IN THE 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 CERTIFIED NURSING ASSISTANT IN THE STATE; AND

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