
By: **Delegates Mitchell and Pendergrass**
Introduced and read first time: January 31, 2003
Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Income Tax - Subtraction Modification for Unemployment Compensation**

3 FOR the purpose of allowing individuals a subtraction modification under the
4 Maryland income tax for certain payments received as unemployment
5 compensation; providing for the application of this Act; and generally relating to
6 an income tax subtraction modification for certain payments received as
7 unemployment compensation.

8 BY repealing and reenacting, without amendments,
9 Article - Tax - General
10 Section 10-207(a)
11 Annotated Code of Maryland
12 (1997 Replacement Volume and 2002 Supplement)

13 BY adding to
14 Article - Tax - General
15 Section 10-207(h)
16 Annotated Code of Maryland
17 (1997 Replacement Volume and 2002 Supplement)

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

20 **Article - Tax - General**

21 10-207.

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

25 (H) THE SUBTRACTION UNDER SUBSECTION (A) OF THIS SECTION INCLUDES A
26 PAYMENT RECEIVED AS UNEMPLOYMENT COMPENSATION.

1 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
2 July 1, 2003, and shall be applicable to all taxable years beginning after December 31,
3 2002.