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By: **Delegate Hixson**

Introduced and read first time: January 21, 2005

Assigned to: Ways and Means and Health and Government Operations

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A BILL ENTITLED

1 AN ACT concerning

2 **Prescription Drugs - Label with Audible Capability**

3 FOR the purpose of requiring a pharmacy to have the capability to provide, on the  
4 request of a patient with a documented vision impairment, a prescription drug  
5 label with audible capability; making a pharmacy eligible for a certain tax credit  
6 under certain circumstances; establishing certain limits on the tax credit;  
7 defining a certain term; providing for the application of this Act; and generally  
8 relating to prescription drug labels with audible capability.

9 BY adding to  
10 Article - Health - General  
11 Section 21-221(d)  
12 Annotated Code of Maryland  
13 (2000 Replacement Volume and 2004 Supplement)

14 BY adding to  
15 Article - Tax - General  
16 Section 10-725  
17 Annotated Code of Maryland  
18 (2004 Replacement Volume)

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

21 **Article - Health - General**

22 21-221.

23 (D) (1) IN THIS SUBSECTION, "AUDIBLE CAPABILITY" MEANS THE ABILITY  
24 TO BE READ BY A DEVICE THAT SPEAKS OUT INFORMATION USING SPEECH  
25 SYNTHESIS TECHNOLOGY.

26 (2) A PHARMACY SHALL HAVE THE CAPABILITY TO PROVIDE, ON THE  
27 REQUEST OF A PATIENT WITH A DOCUMENTED VISION IMPAIRMENT, A LABEL WITH  
28 AUDIBLE CAPABILITY.

1 (3) A PHARMACY MEETING THE REQUIREMENTS OF THIS SUBSECTION IS  
2 ELIGIBLE FOR THE TAX CREDIT AUTHORIZED UNDER § 10-725 OF THE TAX - GENERAL  
3 ARTICLE.

4 **Article - Tax - General**

5 10-725.

6 (A) IN THIS SECTION, "AUDIBLE CAPABILITY" MEANS THE ABILITY TO BE  
7 READ BY A DEVICE THAT SPEAKS OUT INFORMATION USING SPEECH SYNTHESIS  
8 TECHNOLOGY.

9 (B) SUBJECT TO THE LIMITATIONS OF THIS SECTION, AN INDIVIDUAL OR  
10 CORPORATION THAT IS A LICENSED PHARMACY MAY CLAIM A CREDIT AGAINST THE  
11 STATE INCOME TAX IN AN AMOUNT EQUAL TO 100% OF THE PURCHASE PRICE OF A  
12 DEVICE PURCHASED DURING THE TAXABLE YEAR THAT CREATES A PRESCRIPTION  
13 LABEL WITH AUDIBLE CAPABILITY.

14 (C) (1) FOR ANY TAXABLE YEAR, THE CREDIT ALLOWED UNDER THIS  
15 SECTION MAY NOT EXCEED THE LESSER OF:

16 (I) THE STATE INCOME TAX FOR THAT TAXABLE YEAR; OR

17 (II) \$1,000.

18 (2) THE UNUSED AMOUNT OF THE CREDIT MAY NOT BE CARRIED OVER  
19 TO ANY OTHER TAXABLE YEAR.

20 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
21 October 1, 2005, and shall be applicable to all taxable years beginning after December  
22 31, 2004.