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By: **Delegates Cardin, Bronrott, Frush, Menes, Moe, and Ross**

Introduced and read first time: February 9, 2005

Assigned to: Ways and Means

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A BILL ENTITLED

1 AN ACT concerning

2 **Income Tax - Clean Air - Subtraction Modification for Bicycle and**  
3 **Pedestrian Commuters**

4 FOR the purpose of allowing a certain subtraction modification under the Maryland  
5 individual income tax for traveling to and from an individual's place of  
6 employment by bicycle or on foot; limiting the subtraction to a certain amount  
7 for any taxable year; requiring an individual claiming the subtraction to  
8 maintain certain travel records and to file certain travel records with the  
9 individual's Maryland income tax return; providing for the application of this  
10 Act; and generally relating to an income tax subtraction modification for  
11 traveling to and from work by bicycle or on foot.

12 BY repealing and reenacting, without amendments,  
13 Article - Tax - General  
14 Section 10-208(a)  
15 Annotated Code of Maryland  
16 (2004 Replacement Volume)

17 BY adding to  
18 Article - Tax - General  
19 Section 10-208(q)  
20 Annotated Code of Maryland  
21 (2004 Replacement Volume)

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

24 **Article - Tax - General**

25 10-208.

26 (a) In addition to the modification under § 10-207 of this subtitle, the  
27 amounts under this section are subtracted from the federal adjusted gross income of  
28 a resident to determine Maryland adjusted gross income.

1 (Q) (1) (I) SUBJECT TO SUBPARAGRAPH (II) OF THIS PARAGRAPH, THE  
2 SUBTRACTION UNDER SUBSECTION (A) OF THIS SECTION SHALL INCLUDE AN  
3 AMOUNT EQUAL TO 10 CENTS PER MILE TRAVELED BY AN INDIVIDUAL DURING THE  
4 TAXABLE YEAR BY BICYCLE OR ON FOOT BETWEEN THE INDIVIDUAL'S PLACE OF  
5 RESIDENCE AND THE INDIVIDUAL'S PLACE OF EMPLOYMENT.

6 (II) THIS SUBTRACTION UNDER THIS SUBSECTION MAY NOT  
7 EXCEED \$100 FOR ANY TAXABLE YEAR.

8 (2) TO QUALIFY FOR THE SUBTRACTION UNDER THIS SUBSECTION, AN  
9 INDIVIDUAL SHALL:

10 (I) MAINTAIN A DETAILED RECORD OF THE INDIVIDUAL'S TRAVEL  
11 BY BICYCLE OR ON FOOT, TO INCLUDE DATES OF TRAVEL AND DISTANCES TRAVELED  
12 TO AND FROM THE INDIVIDUAL'S PLACE OF EMPLOYMENT; AND

13 (II) ATTACH TO THE INDIVIDUAL'S INCOME TAX RETURN A COPY OF  
14 THE TRAVEL RECORD REQUIRED UNDER THIS PARAGRAPH.

15 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
16 July 1, 2005, and shall be applicable to all taxable years beginning after December 31,  
17 2004.