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By: **Senators Giannetti, Forehand, Frosh, Gladden, Lawlah, and Teitelbaum**

Introduced and read first time: February 4, 2005

Assigned to: Budget and Taxation

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A BILL ENTITLED

1 AN ACT concerning

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

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

10 BY repealing and reenacting, without amendments,

11 Article - Tax - General  
12 Section 10-208(a)  
13 Annotated Code of Maryland  
14 (2004 Replacement Volume)

15 BY adding to

16 Article - Tax - General  
17 Section 10-208(q)  
18 Annotated Code of Maryland  
19 (2004 Replacement Volume)

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

22 **Article - Tax - General**

23 10-208.

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

27 (Q) (1) THE SUBTRACTION UNDER SUBSECTION (A) OF THIS SECTION SHALL  
28 INCLUDE AN AMOUNT EQUAL TO 10 CENTS PER MILE TRAVELED BY AN INDIVIDUAL

1 DURING THE TAXABLE YEAR BY BICYCLE BETWEEN THE INDIVIDUAL'S PLACE OF  
2 RESIDENCE AND THE INDIVIDUAL'S PLACE OF EMPLOYMENT.

3 (2) TO QUALIFY FOR THE SUBTRACTION UNDER THIS SUBSECTION, AN  
4 INDIVIDUAL:

5 (I) SHALL MAINTAIN A DETAILED RECORD OF THE INDIVIDUAL'S  
6 TRAVEL BY BICYCLE, TO INCLUDE DATES OF TRAVEL AND DISTANCES TRAVELED TO  
7 AND FROM THE INDIVIDUAL'S PLACE OF EMPLOYMENT; AND

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

10 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
11 July 1, 2005, and shall be applicable to all taxable years beginning after December 31,  
12 2004.