
By: **Delegates Hixson, Healey, Howard, Marriott, and Patterson**
Introduced and read first time: January 16, 2006
Assigned to: Ways and Means and Health and Government Operations

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; providing for a certain subtraction modification
6 under the Maryland income tax for certain expenses incurred for purchasing a
7 device that reads or creates a prescription label with audible capability under
8 certain circumstances; providing that the subtraction may not exceed a certain
9 amount; defining a certain term; providing for the application of this Act; and
10 generally relating to prescription drug labels with audible capability.

11 BY adding to
12 Article - Health - General
13 Section 21-221(d)
14 Annotated Code of Maryland
15 (2005 Replacement Volume and 2005 Supplement)

16 BY repealing and reenacting, without amendments,
17 Article - Tax - General
18 Section 10-208(a)
19 Annotated Code of Maryland
20 (2004 Replacement Volume and 2005 Supplement)

21 BY adding to
22 Article - Tax - General
23 Section 10-208(q)
24 Annotated Code of Maryland
25 (2004 Replacement Volume and 2005 Supplement)

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

1

Article - Health - General

2 21-221.

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

6 (2) A PHARMACY SHALL HAVE THE CAPABILITY TO PROVIDE, ON THE
7 REQUEST OF A PATIENT WITH A DOCUMENTED VISION IMPAIRMENT, A LABEL WITH
8 AUDIBLE CAPABILITY.

9 (3) A PHARMACY MEETING THE REQUIREMENTS OF THIS SUBSECTION IS
10 ELIGIBLE FOR THE SUBTRACTION MODIFICATION AUTHORIZED UNDER § 10-208 OF
11 THE TAX - GENERAL ARTICLE.

12

Article - Tax - General

13 10-208.

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

17 (Q) (1) IN THIS SUBSECTION, "AUDIBLE CAPABILITY" MEANS THE ABILITY
18 TO BE READ BY A DEVICE THAT SPEAKS OUT INFORMATION USING SPEECH
19 SYNTHESIS TECHNOLOGY.

20 (2) SUBJECT TO PARAGRAPH (3) OF THIS SUBSECTION, THE
21 SUBTRACTION UNDER SUBSECTION (A) OF THIS SECTION INCLUDES EXPENSES
22 INCURRED BY A TAXPAYER IN PURCHASING A DEVICE THAT READS OR CREATES A
23 PRESCRIPTION LABEL WITH AUDIBLE CAPABILITY.

24 (3) THE TOTAL AMOUNT OF EXPENSES THAT MAY BE SUBTRACTED BY A
25 TAXPAYER UNDER PARAGRAPH (2) OF THIS SUBSECTION MAY NOT EXCEED:

26 (I) \$250 OF EXPENSES INCURRED FOR PURCHASING A DEVICE
27 THAT READS A PRESCRIPTION LABEL WITH AUDIBLE CAPABILITY; AND

28 (II) \$1,000 OF EXPENSES INCURRED FOR PURCHASING A DEVICE
29 THAT CREATES A PRESCRIPTION LABEL WITH AUDIBLE CAPABILITY.

30 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
31 October 1, 2006, and shall be applicable to all taxable years beginning after December
32 31, 2005.