

---

By: **Delegates McComas, Cryor, Dumais, Dwyer, Gilleland, Glassman,  
Heller, Kohl, Mayer, Shewell, and Sophocleus**

Introduced and read first time: February 7, 2006

Assigned to: Ways and Means

---

A BILL ENTITLED

1 AN ACT concerning

2 **Income Tax - Credit for Motorized Shopping Carts**

3 FOR the purpose of providing for certain credits against the State income tax for the  
4 purchase of certain motorized shopping carts under certain conditions;  
5 providing for certain limitations on the amount of the credit and the number of  
6 credits that may be claimed for each business location during the taxable year;  
7 providing that the credit may not exceed the lesser of a certain amount or the  
8 State income tax for that taxable year and that any unused credit may be  
9 carried over to another taxable year with certain limitations; defining certain  
10 terms; providing for the application and termination of this Act; and generally  
11 relating to a credit against the State income tax for the purchase of certain  
12 motorized shopping carts.

13 BY adding to  
14 Article - Tax - General  
15 Section 10-726  
16 Annotated Code of Maryland  
17 (2004 Replacement Volume and 2005 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 10-726.

22 (A) IN THIS SECTION, "MOTORIZED SHOPPING CART" MEANS A MOTORIZED  
23 CART DESIGNED FOR USE BY INDIVIDUALS WITH DISABILITIES FOR THE PURPOSE OF  
24 ASSISTING WITH SHOPPING IN A PUBLIC RETAIL ESTABLISHMENT.

25 (B) SUBJECT TO THE LIMITATIONS OF THIS SECTION, AN INDIVIDUAL OR  
26 CORPORATION MAY CLAIM A CREDIT AGAINST THE STATE INCOME TAX FOR THE  
27 PURCHASE OF A MOTORIZED SHOPPING CART.

1 (C) THE CREDIT ALLOWED UNDER THIS SECTION:

2 (1) IS ONLY APPLICABLE IF THE MOTORIZED SHOPPING CART IS  
3 PURCHASED BY AN INDIVIDUAL OR CORPORATION FOR USE BY INDIVIDUALS WITH  
4 DISABILITIES IN THE PLACE OF BUSINESS OF THE INDIVIDUAL OR CORPORATION;  
5 AND

6 (2) MAY ONLY BE CLAIMED BY AN INDIVIDUAL OR CORPORATION FOR  
7 THE PURCHASE OF UP TO TWO MOTORIZED SHOPPING CARTS FOR EACH BUSINESS  
8 LOCATION OF THE INDIVIDUAL OR CORPORATION DURING THE TAXABLE YEAR.

9 (D) (1) FOR ANY TAXABLE YEAR, THE CREDIT ALLOWED UNDER THIS  
10 SECTION MAY NOT EXCEED THE LESSER OF:

11 (I) \$1,000; OR

12 (II) THE STATE INCOME TAX IMPOSED FOR THE TAXABLE YEAR,  
13 CALCULATED BEFORE THE APPLICATION OF CREDITS ALLOWED UNDER THIS  
14 SECTION AND UNDER §§ 10-701 AND 10-701.1 OF THIS SUBTITLE BUT AFTER THE  
15 APPLICATION OF ANY OTHER CREDIT ALLOWED UNDER THIS SUBTITLE.

16 (2) IF THE CREDIT ALLOWED UNDER THIS SECTION EXCEEDS THE  
17 STATE INCOME TAX FOR THAT TAXABLE YEAR, THE INDIVIDUAL OR CORPORATION  
18 MAY APPLY THE EXCESS AS A CREDIT AGAINST THE STATE INCOME TAX FOR  
19 SUCCEEDING TAXABLE YEARS UNTIL THE EARLIER OF:

20 (I) THE FULL AMOUNT OF THE EXCESS IS USED; OR

21 (II) THE EXPIRATION OF THE 5TH TAXABLE YEAR AFTER THE  
22 TAXABLE YEAR IN WHICH THE PURCHASE OF THE MOTORIZED SHOPPING CART  
23 OCCURRED.

24 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
25 July 1, 2006, and shall be applicable to all taxable years beginning after December 31,  
26 2005, but before January 1, 2010; and provided that excess credits may be carried  
27 forward and, subject to the limitation of § 10-725 of the Tax - General Article, may be  
28 applied as a credit for taxable years beginning on or after January 1, 2006. This Act  
29 shall remain effective for a period of 3 years and 6 months and, at the end of  
30 December 31, 2009, with no further action required by the General Assembly, this Act  
31 shall be abrogated and of no further force and effect.