
By: **Delegates Anderson and Shewell**

Rules suspended

Introduced and read first time: March 10, 2006

Assigned to: Rules and Executive Nominations

A BILL ENTITLED

1 AN ACT concerning

2 **Income Tax - Subtraction Modification for Completion of Premarital**
 3 **Preparation Course**

4 FOR the purpose of allowing a subtraction modification in a certain amount for
 5 certain individuals who complete a certain premarital preparation course under
 6 certain circumstances; providing for the application of this Act; and generally
 7 relating to a subtraction modification for certain individuals who complete a
 8 certain premarital preparation course.

9 BY repealing and reenacting, without amendments,
 10 Article - Tax - General
 11 Section 10-208(a)
 12 Annotated Code of Maryland
 13 (2004 Replacement Volume and 2005 Supplement)

14 BY adding to
 15 Article - Tax - General
 16 Section 10-208(q)
 17 Annotated Code of Maryland
 18 (2004 Replacement Volume and 2005 Supplement)

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

21 **Article - Tax - General**

22 10-208.

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

26 (Q) THE SUBTRACTION UNDER SUBSECTION (A) OF THIS SECTION INCLUDES
 27 AN AMOUNT EQUAL TO \$1,000 FOR A MARRIED COUPLE WHO DURING THE TAXABLE

1 YEAR OR THE PRECEDING TAXABLE YEAR SUCCESSFULLY COMPLETED A
2 PREMARITAL PREPARATION COURSE THAT MEETS THE REQUIREMENTS OF § 2-404.1
3 OF THE FAMILY LAW ARTICLE.

4 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
5 July 1, 2006, and shall be applicable to taxable years after December 31, 2005.