

HOUSE BILL 37

Q3
HB 261/06 – W&M

71r0853

By: **Delegates Holmes, McConkey, Barnes, Frush, Hubbard, and Niemann**
Introduced and read first time: January 18, 2007
Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Income Tax Exemption Amounts – Blind and Elderly Individuals**

3 FOR the purpose of altering the amount allowed as a deduction for additional
4 exemptions under the Maryland income tax for certain individuals who as of the
5 last day of the taxable year are blind or are at least a certain age; repealing
6 certain obsolete provisions; providing for the application of this Act; and
7 generally relating to certain exemptions allowed to be deducted to determine
8 Maryland taxable income.

9 BY repealing and reenacting, with amendments,
10 Article – Tax – General
11 Section 10–211
12 Annotated Code of Maryland
13 (2004 Replacement Volume and 2006 Supplement)

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

16 **Article – Tax – General**

17 10–211.

18 Whether or not a federal return is filed, to determine Maryland taxable income,
19 an individual other than a fiduciary may deduct as an exemption:

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (1) **\$2,400** for each exemption that the individual may deduct in the
2 taxable year to determine federal taxable income under § 151 of the Internal Revenue
3 Code[:

4 (i) \$1,750 for a taxable year beginning after December 31, 1997
5 but before January 1, 1999;

6 (ii) \$1,850 for a taxable year beginning after December 31, 1998
7 but before January 1, 2000;

8 (iii) \$1,850 for a taxable year beginning after December 31, 1999
9 but before January 1, 2001;

10 (iv) \$2,100 for a taxable year beginning after December 31, 2000
11 but before January 1, 2002; and

12 (v) \$2,400 for a taxable year beginning after December 31,
13 2001];

14 (2) **\$2,400** for each dependent, as defined in § 152 of the Internal
15 Revenue Code, who is at least 65 years old on the last day of the taxable year[, an
16 additional:

17 (i) \$1,750 for a taxable year beginning after December 31, 1997
18 but before January 1, 1999;

19 (ii) \$1,850 for a taxable year beginning after December 31, 1998
20 but before January 1, 2000;

21 (iii) \$1,850 for a taxable year beginning after December 31, 1999
22 but before January 1, 2001;

23 (iv) \$2,100 for a taxable year beginning after December 31, 2000
24 but before January 1, 2002; and

25 (v) \$2,400 for a taxable year beginning after December 31,
26 2001];

27 (3) [an additional \$1,000] if the individual, on the last day of the
28 taxable year, is at least 65 years old, **AN ADDITIONAL \$2,400**; and

1 (4) [an additional \$1,000] if the individual, on the last day of the
2 taxable year, is a blind individual, as described in § 10-208(c) of this subtitle, **AN**
3 **ADDITIONAL \$2,400.**

4 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
5 July 1, 2007, and shall be applicable to all taxable years beginning after December 31,
6 2006.