

HOUSE BILL 79

Q3

8lr0583

HB 37/07 – W&M

(PRE-FILED)

By: **Delegate Holmes**

Requested: August 30, 2007

Introduced and read first time: January 9, 2008

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; providing for
6 the application of this Act; and generally relating to certain exemptions allowed
7 to be deducted to determine Maryland taxable income.

8 BY repealing and reenacting, with amendments,
9 Article – Tax – General
10 Section 10–211
11 Annotated Code of Maryland
12 (2004 Replacement Volume and 2007 Supplement)
13 (As enacted by Chapter 3 of the Acts of the General Assembly of the 2007
14 Special Session)

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

17 **Article – Tax – General**

18 10–211.

19 (a) Except as provided in subsection (b) of this section, whether or not a
20 federal return is filed, to determine Maryland taxable income, an individual other
21 than a fiduciary may deduct as an exemption:

22 (1) \$3,200 for each exemption that the individual may deduct in the
23 taxable year to determine federal taxable income under § 151 of the Internal Revenue
24 Code;

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (2) an additional \$3,200 for each dependent, as defined in § 152 of the
2 Internal Revenue Code, who is at least 65 years old on the last day of the taxable year;

3 (3) an additional [~~\$1,000~~] **\$3,200** if the individual, on the last day of
4 the taxable year, is at least 65 years old; and

5 (4) an additional [~~\$1,000~~] **\$3,200** if the individual, on the last day of
6 the taxable year, is a blind individual, as described in § 10-208(c) of this subtitle.

7 (b) (1) If an individual other than one described in subsection (c) of this
8 section has federal adjusted gross income for the taxable year greater than \$100,000,
9 the amount allowed for each exemption under subsection [(a)(1) or (2)] **(A)** of this
10 section is limited to:

11 (i) \$2,400 if federal adjusted gross income for the taxable year
12 does not exceed \$125,000;

13 (ii) \$1,800 if federal adjusted gross income for the taxable year
14 is greater than \$125,000 but not greater than \$150,000;

15 (iii) \$1,200 if federal adjusted gross income for the taxable year
16 is greater than \$150,000 but not greater than \$200,000; and

17 (iv) \$600 if federal adjusted gross income for the taxable year is
18 greater than \$200,000.

19 (2) If a married couple filing a joint return or an individual described
20 in § 2 of the Internal Revenue Code as a head of household or as a surviving spouse
21 has federal adjusted gross income for the taxable year greater than \$150,000, the
22 amount allowed for each exemption under subsection [(a)(1) or (2)] **(A)** of this section
23 is limited to:

24 (i) \$2,400 if federal adjusted gross income for the taxable year
25 does not exceed \$175,000;

26 (ii) \$1,800 if federal adjusted gross income for the taxable year
27 is greater than \$175,000 but not greater than \$200,000;

28 (iii) \$1,200 if federal adjusted gross income for the taxable year
29 is greater than \$200,000 but not greater than \$250,000; and

30 (iv) \$600 if federal adjusted gross income for the taxable year is
31 greater than \$250,000.

1 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
2 July 1, 2008, and shall be applicable to all taxable years beginning after December 31,
3 2007.