

HOUSE BILL 1582

Q3

8lr3440

By: **Delegate Ross**

Introduced and read first time: February 29, 2008

Assigned to: Rules and Executive Nominations

A BILL ENTITLED

1 AN ACT concerning

2 **Income Tax Credit – Maryland Defense Force – Travel, Training, and**
3 **Uniform Expenses**

4 FOR the purpose of allowing members of the Maryland Defense Force a credit against
5 the State income tax for certain expenses required for membership in the
6 Maryland Defense Force; limiting the amount of the credit; providing for the
7 application of this Act; and generally relating to a credit against the State
8 income tax for expenses related to membership in the Maryland Defense Force.

9 BY adding to
10 Article – Tax – General
11 Section 10–726
12 Annotated Code of Maryland
13 (2004 Replacement Volume and 2007 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 **10–726.**

18 (A) **SUBJECT TO SUBSECTION (B) OF THIS SECTION, A MEMBER OF THE**
19 **MARYLAND DEFENSE FORCE MAY CLAIM A CREDIT AGAINST THE STATE**
20 **INCOME TAX FOR ANY UNREIMBURSED EXPENSES RELATED TO TRAVEL,**
21 **TRAINING, OR UNIFORMS REQUIRED FOR MEMBERSHIP IN THE MARYLAND**
22 **DEFENSE FORCE.**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 **(B) (1) FOR ANY TAXABLE YEAR, THE CREDIT ALLOWED UNDER THIS**
2 **SECTION MAY NOT EXCEED THE LESSER OF \$250 OR THE STATE INCOME TAX**
3 **FOR THAT TAXABLE YEAR.**

4 **(2) THE UNUSED AMOUNT OF THE CREDIT MAY NOT BE CARRIED**
5 **OVER TO ANY OTHER TAXABLE YEAR.**

6 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
7 July 1, 2008, and shall be applicable to all taxable years beginning after December 31,
8 2007.