

SENATE BILL 666

Q3

8lr2816
CF 8lr1849

By: **Senator Colburn**

Introduced and read first time: February 1, 2008

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Income Tax – Subtraction Modification – Foster Parents**

3 FOR the purpose of allowing a subtraction modification for purposes of determining
4 Maryland taxable income in a certain amount for certain foster parents under
5 certain circumstances; providing that the subtraction may not be claimed under
6 certain circumstances; requiring a taxpayer to file a certain statement under
7 certain circumstances; defining certain terms; providing for the application of
8 this Act; and generally relating to a subtraction modification under the
9 Maryland income tax for certain eligible foster parents.

10 BY repealing and reenacting, without amendments,
11 Article – Tax – General
12 Section 10–208(a)
13 Annotated Code of Maryland
14 (2004 Replacement Volume and 2007 Supplement)

15 BY adding to
16 Article – Tax – General
17 Section 10–208(q)
18 Annotated Code of Maryland
19 (2004 Replacement Volume and 2007 Supplement)

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

22 **Article – Tax – General**

23 10–208.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



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

4 (Q) (1) (I) IN THIS SUBSECTION THE FOLLOWING WORDS HAVE
5 THE MEANINGS INDICATED.

6 (II) "FOSTER CARE" HAS THE MEANING STATED IN § 5-501
7 OF THE FAMILY LAW ARTICLE.

8 (III) "FOSTER PARENT" MEANS AN INDIVIDUAL WHO IS
9 APPROVED BY A LOCAL DEPARTMENT TO PROVIDE FAMILY FOSTER CARE IN THE
10 STATE FOR A CHILD IN THE CUSTODY OF A LOCAL DEPARTMENT.

11 (IV) "LOCAL DEPARTMENT" HAS THE MEANING STATED IN §
12 1-101 OF THE FAMILY LAW ARTICLE.

13 (2) THE SUBTRACTION UNDER SUBSECTION (A) OF THIS SECTION
14 INCLUDES AN AMOUNT EQUAL TO \$3,500 IF AN INDIVIDUAL IS A QUALIFYING
15 FOSTER PARENT FOR THE TAXABLE YEAR, AS DETERMINED UNDER PARAGRAPH
16 (3) OF THIS SUBSECTION.

17 (3) AN INDIVIDUAL IS A QUALIFYING FOSTER PARENT FOR THE
18 TAXABLE YEAR ELIGIBLE FOR THE SUBTRACTION MODIFICATION UNDER THIS
19 SUBSECTION IF THE INDIVIDUAL:

20 (I) HAS BEEN APPROVED BY A LOCAL DEPARTMENT TO
21 PROVIDE FOSTER CARE IN THE STATE FOR AT LEAST 1 YEAR AS OF THE END OF
22 THE TAXABLE YEAR; AND

23 (II) HAS HAD AT LEAST ONE PLACEMENT OF A CHILD IN THE
24 HOME FOR ANY PORTION OF THE TAXABLE YEAR.

25 (4) FOR ANY TAXABLE YEAR, THE SUBTRACTION UNDER THIS
26 SUBSECTION MAY NOT BE CLAIMED BY MORE THAN ONE INDIVIDUAL RESIDING
27 IN THE SAME SINGLE FAMILY HOME WITHIN THE MEANING OF § 5-527 OF THE
28 FAMILY LAW ARTICLE.

29 (5) TO QUALIFY FOR THE SUBTRACTION UNDER PARAGRAPH (2)
30 OF THIS SUBSECTION, A TAXPAYER SHALL OBTAIN A STATEMENT FROM THE
31 DEPARTMENT OF HUMAN RESOURCES CERTIFYING COMPLIANCE WITH THE
32 REQUIREMENTS OF PARAGRAPH (3) OF THIS SUBSECTION.

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.