

SENATE BILL 185

Q3
SB 289/08 – B&T

9lr1015

By: **Senators Lenett, Astle, Conway, Della, Garagiola, Harrington,
Klausmeier, Madaleno, Rosapepe, and Pugh**
Introduced and read first time: January 22, 2009
Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Seniors Tax Relief Act of 2009**

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 2008 Supplement)

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

15 **Article – Tax – General**

16 10–211.

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

20 (1) \$3,200 for each exemption that the individual may deduct in the
21 taxable year to determine federal taxable income under § 151 of the Internal Revenue
22 Code;

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.
[Brackets] indicate matter deleted from existing law.



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

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

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

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

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

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

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

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

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

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

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

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

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

(3) IF AN INDIVIDUAL OTHER THAN ONE DESCRIBED IN PARAGRAPH (4) OF THIS SUBSECTION HAS FEDERAL ADJUSTED GROSS INCOME FOR THE TAXABLE YEAR GREATER THAN \$75,000, THE AMOUNT ALLOWED FOR

1 EACH EXEMPTION UNDER SUBSECTION (A)(3) OR (4) OF THIS SECTION IS
2 LIMITED TO:

3 (I) \$1,000 IF FEDERAL ADJUSTED GROSS INCOME FOR THE
4 TAXABLE YEAR DOES NOT EXCEED \$125,000; AND

5 (II) \$0 IF FEDERAL ADJUSTED GROSS INCOME FOR THE
6 TAXABLE YEAR IS GREATER THAN \$125,000.

7 (4) IF A MARRIED COUPLE FILING A JOINT RETURN OR AN
8 INDIVIDUAL DESCRIBED IN § 2 OF THE INTERNAL REVENUE CODE AS A HEAD OF
9 HOUSEHOLD OR AS A SURVIVING SPOUSE HAS FEDERAL ADJUSTED GROSS
10 INCOME FOR THE TAXABLE YEAR GREATER THAN \$100,000, THE AMOUNT
11 ALLOWED FOR EACH EXEMPTION UNDER SUBSECTION (A)(3) OR (4) OF THIS
12 SECTION IS LIMITED TO:

13 (I) \$1,000 IF FEDERAL ADJUSTED GROSS INCOME FOR THE
14 TAXABLE YEAR DOES NOT EXCEED \$150,000; AND

15 (II) \$0 IF FEDERAL ADJUSTED GROSS INCOME FOR THE
16 TAXABLE YEAR IS GREATER THAN \$150,000.

17 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
18 July 1, 2009, and shall be applicable to all taxable years beginning after December 31,
19 2008.