

HB0858/603326/1

BY: Delegate Impallaria

AMENDMENTS TO HOUSE BILL 858
(First Reading File Bill)

AMENDMENT NO. 1

On page 1, in line 2, after “Prohibition” insert “and Tax Credit”; in line 6, after “County;” insert “allowing a person to claim a credit against the State income tax for the cost of removing certain furbearers from the person’s property;”; and after line 18, insert:

“BY adding to

Article - Tax - General

Section 10-728

Annotated Code of Maryland

(2004 Replacement Volume and 2009 Supplement)”.

AMENDMENT NO. 2

On page 2, after line 15, insert:

“Article – Tax – General

10-728.

(A) IN THIS SECTION, “FURBEARERS” MEANS AN ANIMAL THAT MAY BE TRAPPED USING A LEGHOLD OR BODY-GRIPPING TRAP.

(B) SUBJECT TO SUBSECTION (C) OF THIS SECTION, A PERSON MAY CLAIM A CREDIT AGAINST THE STATE INCOME TAX FOR THE COST OF REMOVING A FURBEARER FROM THE PERSON’S PROPERTY.

(Over)

(C) FOR ANY TAXABLE YEAR, THE CREDIT ALLOWED UNDER THIS SECTION MAY NOT EXCEED \$100 FOR EACH FURBEARER REMOVED.

(D) (1) THE TOTAL AMOUNT OF THE CREDIT ALLOWED UNDER THIS SECTION FOR ANY TAXABLE YEAR MAY NOT EXCEED THE STATE INCOME TAX FOR THAT TAXABLE YEAR.

(2) THE UNUSED AMOUNT OF THE CREDIT FOR ANY TAXABLE YEAR MAY NOT BE CARRIED OVER TO ANY OTHER TAXABLE YEAR.”;

and in line 17, after “2010” insert “, and shall be applicable to all taxable years beginning after December 31, 2009”.