

# SENATE BILL 771

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0lr1504  
CF 0lr1665

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By: **Senator Gladden**

Introduced and read first time: February 10, 2010

Assigned to: Budget and Taxation

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## A BILL ENTITLED

1 AN ACT concerning

2 **Income Tax – Subtraction Modification – Furlough Days**

3 FOR the purpose of providing a subtraction modification under the Maryland income  
4 tax in a certain amount for each day an employee of the State or a county  
5 government is furloughed during the year; providing that the subtraction  
6 modification may not exceed a certain amount; allowing a subtraction during a  
7 certain taxable year for days an employee is furloughed during a certain year;  
8 defining a certain term; providing for the application of this Act; and generally  
9 relating to a subtraction modification for certain furlough days.

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 2009 Supplement)

15 BY adding to  
16 Article – Tax – General  
17 Section 10–208(r)  
18 Annotated Code of Maryland  
19 (2004 Replacement Volume and 2009 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.

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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           **(R) (1) IN THIS SUBSECTION, “FURLOUGH” INCLUDES A DAY THAT AN**  
5 **EMPLOYEE DOES NOT WORK AS A RESULT OF A TEMPORARY SALARY**  
6 **REDUCTION.**

7           **(2) THE SUBTRACTION UNDER SUBSECTION (A) OF THIS SECTION**  
8 **INCLUDES \$500 FOR EACH DAY AN EMPLOYEE OF THE STATE OR A COUNTY**  
9 **GOVERNMENT IS FURLOUGHED DURING THE TAXABLE YEAR.**

10           **(3) FOR ANY TAXABLE YEAR, THE SUBTRACTION UNDER**  
11 **PARAGRAPH (2) OF THIS SUBSECTION MAY NOT EXCEED \$2,500.**

12           SECTION 2. AND BE IT FURTHER ENACTED, That, notwithstanding  
13 § 10–208(r) of the Tax – General Article as enacted by Section 1 of this Act, for a  
14 taxable year beginning after December 31, 2009, but before January 1, 2011, the  
15 subtraction under § 10–208(r) of the Tax – General Article:

16           (1) may include amounts for days an employee of the State or a county  
17 government was furloughed during the preceding taxable year; and

18           (2) may exceed \$2,500 but may not exceed \$5,000.

19           SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect  
20 July 1, 2010, and shall be applicable to all taxable years beginning after December 31,  
21 2009.