

HOUSE BILL 874

Q3

2lr2040

By: **Delegates Aumann, Bates, Boteler, Cluster, Eckardt, Frank, Hershey, Hogan, Holmes, Hough, Howard, Jacobs, Kach, McComas, McConkey, McDonough, Minnick, Olszewski, Ready, Smigiel, Sophocleus, Stocksdale, Vitale, Weir, and Wood**

Introduced and read first time: February 9, 2012

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Income Tax – Seniors Tax Relief Act**

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; providing for a delayed effective date; and generally
7 relating to certain exemptions allowed to be deducted to determine Maryland
8 taxable income.

9 BY repealing and reenacting, with amendments,
10 Article – Tax – General
11 Section 10–211
12 Annotated Code of Maryland
13 (2010 Replacement Volume and 2011 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 10–211.

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

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



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

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

6 (3) [an additional \$1,000] if the individual, on the last day of the
7 taxable year, is at least 65 years old, **AN ADDITIONAL:**

8 (I) **\$1,500 FOR A TAXABLE YEAR BEGINNING AFTER**
9 **DECEMBER 31, 2013, BUT BEFORE JANUARY 1, 2015;**

10 (II) **\$2,350 FOR A TAXABLE YEAR BEGINNING AFTER**
11 **DECEMBER 31, 2014, BUT BEFORE JANUARY 1, 2016; AND**

12 (III) **\$3,200 FOR A TAXABLE YEAR BEGINNING AFTER**
13 **DECEMBER 31, 2015; and**

14 (4) [an additional \$1,000] if the individual, on the last day of the
15 taxable year, is a blind individual, as described in § 10-208(c) of this subtitle, **AN**
16 **ADDITIONAL:**

17 (I) **\$1,500 FOR A TAXABLE YEAR BEGINNING AFTER**
18 **DECEMBER 31, 2013, BUT BEFORE JANUARY 1, 2015;**

19 (II) **\$2,350 FOR A TAXABLE YEAR BEGINNING AFTER**
20 **DECEMBER 31, 2014, BUT BEFORE JANUARY 1, 2016; AND**

21 (III) **\$3,200 FOR A TAXABLE YEAR BEGINNING AFTER**
22 **DECEMBER 31, 2015.**

23 (b) (1) If an individual other than one described in paragraph (2) of this
24 subsection has federal adjusted gross income for the taxable year greater than
25 \$100,000, the amount allowed for each exemption under subsection (a)(1) or (2) of this
26 section is limited to:

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

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

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

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

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

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

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

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

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

16 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
17 July 1, 2013, and shall be applicable to all taxable years beginning after December 31,
18 2013.