

SENATE BILL 810

Q3

2lr2445
CF 2lr3162

By: **Senator Madaleno**

Introduced and read first time: February 3, 2012

Assigned to: Education, Health, and Environmental Affairs

A BILL ENTITLED

1 AN ACT concerning

2 **Income Tax – Subtraction Modification – Commuter Expenses**

3 FOR the purpose of providing a subtraction modification under the Maryland income
4 tax for certain commuter expenses of an individual; reducing the amount
5 allowed as a subtraction by a certain amount excluded from federal gross
6 income; providing for the application of this Act; and generally relating to a
7 subtraction modification under the Maryland income tax for certain commuter
8 expenses.

9 BY repealing and reenacting, without amendments,
10 Article – Tax – General
11 Section 10–207(a)
12 Annotated Code of Maryland
13 (2010 Replacement Volume and 2011 Supplement)

14 BY adding to
15 Article – Tax – General
16 Section 10–207(y)
17 Annotated Code of Maryland
18 (2010 Replacement Volume and 2011 Supplement)

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

21 **Article – Tax – General**

22 10–207.

23 (a) To the extent included in federal adjusted gross income, the amounts
24 under this section are subtracted from the federal adjusted gross income of a resident
25 to determine Maryland adjusted gross income.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 **(Y) (1) THE SUBTRACTION UNDER SUBSECTION (A) OF THIS SECTION**
2 **INCLUDES UP TO \$240 A MONTH OF COMMUTER EXPENSES OF AN INDIVIDUAL**
3 **FOR QUALIFIED TRANSPORTATION FRINGE BENEFITS UNDER § 132(F)(1)(A) OR**
4 **(B) OF THE INTERNAL REVENUE CODE.**

5 **(2) THE AMOUNT ALLOWED AS A SUBTRACTION UNDER**
6 **PARAGRAPH (1) OF THIS SUBSECTION IS REDUCED BY THE AMOUNT EXCLUDED**
7 **FROM GROSS INCOME UNDER § 132(F)(2)(A) OF THE INTERNAL REVENUE CODE.**

8 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
9 July 1, 2012, and shall be applicable to all taxable years beginning after December 31,
10 2011.