

HOUSE BILL 380

Q3

3lr1233

By: **Delegates Barve, Anderson, Barnes, Bohanan, Bromwell, Cardin, Carter, Clagett, Clippinger, Costa, Cullison, Davis, Dumais, Feldman, Frick, Frush, Gaines, Gilchrist, Gutierrez, Guzzone, Hammen, Haynes, Hixson, Hubbard, Ivey, Jones, Kach, Kaiser, A. Kelly, Kramer, Lafferty, Lee, Luedtke, Malone, McHale, McIntosh, A. Miller, Mitchell, Mizeur, Morhaim, Murphy, Nathan-Pulliam, Oaks, Olszewski, Pena-Melnyk, Pendergrass, S. Robinson, Rosenberg, Simmons, Summers, F. Turner, Valderrama, Waldstreicher, M. Washington, and Zucker**

Introduced and read first time: January 25, 2013

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Income Tax – Joint Returns – Married Couples**

3 FOR the purpose of requiring, except under certain circumstances, a married couple
4 who files a joint federal income tax return to file a joint Maryland income tax
5 return; authorizing a married couple who does not file a joint federal income tax
6 return to file a joint Maryland income tax return; providing for the application
7 of this Act; and generally relating to filing income tax returns.

8 BY repealing and reenacting, with amendments,
9 Article – Tax – General
10 Section 10–807
11 Annotated Code of Maryland
12 (2010 Replacement Volume and 2012 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 10–807.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (a) **(1)** Except as provided in subsection (b) of this section, a [husband and
2 wife] **MARRIED COUPLE** who [file] **FILES** a joint federal income tax return shall file a
3 joint Maryland income tax return.

4 **(2)** **A MARRIED COUPLE WHO DOES NOT FILE A JOINT FEDERAL**
5 **INCOME TAX RETURN MAY FILE A JOINT MARYLAND INCOME TAX RETURN.**

6 (b) A [husband and wife] **MARRIED COUPLE** who [file] **FILES** a joint federal
7 income tax return may file separate State income tax returns if:

8 (1) one spouse is a resident and the other spouse is a nonresident;

9 (2) the spouses are domiciled, or maintain principal places of abode, in
10 different counties on the last day of the taxable year;

11 (3) the spouses have different taxable periods; or

12 (4) the Comptroller determines circumstances warrant.

13 **SECTION 2. AND BE IT FURTHER ENACTED,** That this Act shall take effect
14 July 1, 2013, and shall be applicable to all taxable years beginning after December 31,
15 2012.