

SENATE BILL 791

Q3

4lr2954
CF HB 643

By: **Senators Stone, Hershey, and Klausmeier**

Introduced and read first time: January 31, 2014

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Income Tax – Subtraction Modification – Toll Charges Paid by Baltimore**
3 **Area or Chesapeake Bay Bridge Commuters**

4 FOR the purpose of allowing a subtraction modification under the Maryland income
5 tax for certain toll charges paid by certain individuals under certain
6 circumstances; requiring an individual to submit certain documentation to
7 qualify for the subtraction modification; providing for the application of this Act;
8 and generally relating to a subtraction modification under the Maryland income
9 tax for certain toll charges paid by certain individuals under certain
10 circumstances.

11 BY repealing and reenacting, without amendments,
12 Article – Tax – General
13 Section 10–207(a)
14 Annotated Code of Maryland
15 (2010 Replacement Volume and 2013 Supplement)

16 BY adding to
17 Article – Tax – General
18 Section 10–207(bb)
19 Annotated Code of Maryland
20 (2010 Replacement Volume and 2013 Supplement)

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

23 **Article – Tax – General**

24 10–207.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



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

4 **(BB) (1) THE SUBTRACTION UNDER SUBSECTION (A) OF THIS SECTION**
5 **INCLUDES THE AMOUNT OF TOLL CHARGES FOR NONCOMMERCIAL TRAVEL TO**
6 **OR FROM EMPLOYMENT, SCHOOL, OR DAY CARE ON THE FORT MCHENRY**
7 **TUNNEL, THE BALTIMORE HARBOR TUNNEL, THE FRANCIS SCOTT KEY**
8 **BRIDGE, AND THE JOHN F. KENNEDY MEMORIAL HIGHWAY DURING THE**
9 **TAXABLE YEAR IF THE INDIVIDUAL:**

10 **(I) PARTICIPATES IN THE COMMUTER DISCOUNT RATE**
11 **PROGRAM ESTABLISHED BY THE MARYLAND TRANSPORTATION AUTHORITY**
12 **FOR THESE FACILITIES; AND**

13 **(II) PAYS THE TOLL CHARGES THROUGH THE E-ZPASS**
14 **MARYLAND PROGRAM.**

15 **(2) THE SUBTRACTION UNDER SUBSECTION (A) OF THIS SECTION**
16 **INCLUDES THE AMOUNT OF TOLL CHARGES FOR NONCOMMERCIAL TRAVEL TO**
17 **OR FROM EMPLOYMENT, SCHOOL, OR DAY CARE ON THE WILLIAM PRESTON**
18 **LANE, JR. MEMORIAL (CHESAPEAKE BAY) BRIDGE DURING THE TAXABLE YEAR**
19 **IF THE INDIVIDUAL:**

20 **(I) PARTICIPATES IN THE COMMUTER DISCOUNT RATE**
21 **PROGRAM ESTABLISHED BY THE MARYLAND TRANSPORTATION AUTHORITY**
22 **FOR THE FACILITY; AND**

23 **(II) PAYS THE TOLL CHARGES THROUGH THE E-ZPASS**
24 **MARYLAND PROGRAM.**

25 **(3) TO QUALIFY FOR THE SUBTRACTION MODIFICATION**
26 **PROVIDED UNDER THIS SUBSECTION, AN INDIVIDUAL MUST ATTACH TO THE**
27 **INDIVIDUAL'S INCOME TAX RETURN OR OTHERWISE FILE WITH THE**
28 **COMPTROLLER PROOF OF THE AMOUNT OF TOLL CHARGES PAID BY THE**
29 **INDIVIDUAL DURING THE TAXABLE YEAR.**

30 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
31 July 1, 2014, and shall be applicable to all taxable years beginning after December 31,
32 2013.