

# HOUSE BILL 1190

Q3

8lr3251  
CF SB 318

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By: **Delegates Buckel, Anderton, Aumann, Beitzel, Carozza, Clark, Cluster, Corderman, Grammer, Hornberger, Kipke, Krebs, Malone, Mautz, McComas, McKay, Morgan, Rose, Saab, Shoemaker, Simonaire, and Szeliga**  
Introduced and read first time: February 8, 2018  
Assigned to: Ways and Means

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## A BILL ENTITLED

1 AN ACT concerning

2 **Income Tax – Standard Deduction – Alteration**

3 FOR the purpose of altering the determination of the amount of the standard deduction  
4 allowed for an individual under the Maryland income tax; providing for the  
5 application of this Act; and generally relating to the standard deduction allowed  
6 under the Maryland income tax.

7 BY repealing and reenacting, with amendments,  
8 Article – Tax – General  
9 Section 10–217  
10 Annotated Code of Maryland  
11 (2016 Replacement Volume and 2017 Supplement)

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

14 **Article – Tax – General**

15 10–217.

16 (a) (1) (i) Except as otherwise provided in this subsection, an individual  
17 may elect to use the standard deduction to compute Maryland taxable income whether or  
18 not the individual itemizes deductions on the individual's federal income tax return in  
19 determining federal taxable income.

20 (ii) If an individual elects to use the standard deduction on the  
21 federal income tax return, the individual may not take any itemized deduction in § 10–218  
22 of this subtitle.

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1           (2)    A fiduciary may not use the standard deduction.

2           (b)    Subject to the limitation in subsection (c) of this section, the standard  
3 deduction for an individual is an amount equal to 15% of the individual's Maryland adjusted  
4 gross income.

5           (c)    (1)    For an individual other than one described in paragraphs (2) and (3) of  
6 this subsection, the standard deduction:

7                   (i)    may not be less than \$1,500; and

8                   (ii)   may not exceed [~~\$2,000~~] **\$7,500**.

9           (2)    For an individual described in § 2 of the Internal Revenue Code as a  
10 head of household or as a surviving spouse, the standard deduction:

11                   (i)    may not be less than \$3,000; and

12                   (ii)   may not exceed [~~\$4,000~~] **\$10,000**.

13           (3)    For spouses on a joint return, the standard deduction:

14                   (i)    may not be less than \$3,000; and

15                   (ii)   may not exceed [~~\$4,000~~] **\$10,000**.

16           SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July  
17 1, 2018, and shall be applicable to all taxable years beginning after December 31, 2017.