

May 24, 2019

The Honorable Adrienne A. Jones
Speaker of the House
H-101 State House
Annapolis, MD 21401

Dear Madam Speaker:

In accordance with Article II, Section 17 of the Maryland Constitution, I have vetoed House Bill 810 – *Income Tax – Child and Dependent Care Tax Credit – Alterations*.

This bill expands the existing child and dependent care tax credit by 1) increasing the current phase-out that reduces or eliminates the benefit for an individual whose income exceeds specified amounts; and 2) making the credit refundable for taxpayers with federal adjusted gross income beneath a certain amount. This bill also requires that, beginning in tax year 2020, the applicable income phase-outs will be indexed based on the annual change in the cost of living.

Senate Bill 870, which was passed by the General Assembly and signed by me, accomplishes the same purpose. Therefore, it is not necessary for me to sign House Bill 810.

Sincerely,

Lawrence J. Hogan, Jr.
Governor