

HOUSE BILL 220

Q3, K3, F5

01r0075

By: **Chair, Ways and Means Committee (By Request – Departmental – Labor)**

Introduced and read first time: January 16, 2020

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Income Tax Credit – Employment of Apprentices – Extension**

3 FOR the purpose of extending the termination date for the credit against the State income
4 tax for the employment of an eligible apprentice under certain circumstances; and
5 generally relating to the income tax credit for the employment of apprentices.

6 BY repealing and reenacting, with amendments,
7 Chapter 149 of the Acts of the General Assembly of 2017
8 Section 9

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

11 **Chapter 149 of the Acts of 2017**

12 SECTION 9. AND BE IT FURTHER ENACTED, That Section 2 of this Act shall take
13 effect July 1, 2017, and shall be applicable to all taxable years beginning after December
14 31, 2016, but before January 1, [2020] **2025**. It shall remain effective for a period of [3] **8**
15 years and, at the end of June 30, [2020] **2025**, with no further action required by the
16 General Assembly, Section 2 of this Act shall be abrogated and of no further force and effect.

17 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
18 1, 2020.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

