

HOUSE BILL 922

Q3

0lr2975

By: **Delegates Brooks, Anderson, T. Branch, Carey, Charles, Crutchfield, Forbes,
C. Jackson, Sample–Hughes, and P. Young**

Introduced and read first time: February 5, 2020

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Income Tax – Subtraction Modification for Vietnam Veterans**

3 FOR the purpose of allowing a subtraction modification under the Maryland income tax for
4 Vietnam veterans who are discharged or released under honorable circumstances
5 from active military, naval, or air service of the United States; providing for the
6 application of this Act; and generally relating to an income tax subtraction
7 modification for veterans of the military, naval, and air services of the United States.

8 BY repealing and reenacting, without amendments,

9 Article – Tax – General

10 Section 10–208(a)

11 Annotated Code of Maryland

12 (2016 Replacement Volume and 2019 Supplement)

13 BY adding to

14 Article – Tax – General

15 Section 10–208(y)

16 Annotated Code of Maryland

17 (2016 Replacement Volume and 2019 Supplement)

18 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,

19 That the Laws of Maryland read as follows:

20 **Article – Tax – General**

21 10–208.

22 (a) In addition to the modification under § 10–207 of this subtitle, the amounts
23 under this section are subtracted from the federal adjusted gross income of a resident to
24 determine Maryland adjusted gross income.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 **(Y) THE SUBTRACTION UNDER SUBSECTION (A) OF THIS SECTION INCLUDES**
2 **AN AMOUNT EQUAL TO \$3,000 IF AN INDIVIDUAL IS A VIETNAM VETERAN WHO IS**
3 **HONORABLY DISCHARGED OR RELEASED UNDER HONORABLE CIRCUMSTANCES**
4 **FROM ACTIVE MILITARY, NAVAL, OR AIR SERVICE AS DEFINED IN 38 U.S.C. § 101.**

5 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
6 1, 2020, and shall be applicable to all taxable years beginning after December 31, 2019.