

HOUSE BILL 179

Q3

11r0581

(PRE-FILED)

By: **Delegate Luedtke**

Requested: September 15, 2020

Introduced and read first time: January 13, 2021

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Income Tax – Subtraction Modification – Union Dues**

3 FOR the purpose of allowing a subtraction modification under the Maryland income tax for
4 certain union dues paid during the taxable year; providing for the application of this
5 Act; and generally relating to a subtraction modification under the Maryland income
6 tax for union dues.

7 BY repealing and reenacting, without amendments,
8 Article – Tax – General
9 Section 10–208(a)
10 Annotated Code of Maryland
11 (2016 Replacement Volume and 2020 Supplement)

12 BY adding to
13 Article – Tax – General
14 Section 10–208(y)
15 Annotated Code of Maryland
16 (2016 Replacement Volume and 2020 Supplement)

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

19 **Article – Tax – General**

20 10–208.

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

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 **(Y) THE SUBTRACTION ALLOWED UNDER SUBSECTION (A) OF THIS SECTION**
2 **INCLUDES THE AMOUNT OF UNION DUES PAID BY AN INDIVIDUAL DURING THE**
3 **TAXABLE YEAR THAT WOULD HAVE BEEN ALLOWED AS A DEDUCTION UNDER § 162**
4 **OF THE INTERNAL REVENUE CODE WITHOUT REGARD TO THE LIMITATION IMPOSED**
5 **BY § 67 OF THE INTERNAL REVENUE CODE.**

6 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
7 1, 2021, and shall be applicable to all taxable years beginning after December 31, 2020.