

HOUSE BILL 511

Q3
HB 806/20 – W&M

1lr1362

By: **Delegate Valentino-Smith**

Introduced and read first time: January 15, 2021

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Income Tax – Personal Exemption – Disabled Individuals**

3 FOR the purpose of authorizing certain disabled individuals to deduct a certain amount as
4 a personal exemption under the Maryland income tax; providing for the application
5 of this Act; and generally relating to a deduction for personal exemptions under the
6 Maryland income tax.

7 BY repealing and reenacting, with amendments,
8 Article – Tax – General
9 Section 10–211
10 Annotated Code of Maryland
11 (2016 Replacement Volume and 2020 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 10–211.

16 (a) Subject to the provisions of this section, an individual may deduct an
17 exemption for:

18 (1) the taxpayer;

19 (2) the spouse of the taxpayer if:

20 (i) a joint return is not made by the taxpayer and the spouse; and

21 (ii) the spouse, for the calendar year in which the taxable year of the

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 taxpayer begins, has no gross income and is not a dependent of another taxpayer; and

2 (3) each individual who is a dependent, as defined in § 152 of the Internal
3 Revenue Code, of the taxpayer for the taxable year.

4 (b) Except as provided in subsection (c) of this section, whether or not a federal
5 return is filed, to determine Maryland taxable income, an individual other than a fiduciary
6 may deduct as an exemption:

7 (1) \$3,200 for each exemption that the individual may deduct under
8 subsection (a) of this section;

9 (2) an additional \$3,200 for each dependent, as defined in § 152 of the
10 Internal Revenue Code, who is at least 65 years old on the last day of the taxable year;

11 (3) an additional \$1,000 if the individual, on the last day of the taxable
12 year, is at least 65 years old; and

13 (4) an additional \$1,000 if the individual, on the last day of the taxable
14 year, [is a blind individual,] **HAS A PERMANENT PHYSICAL DISABILITY, INCLUDING**
15 **BLINDNESS** as described in § 10–208(c) of this subtitle.

16 (c) (1) If an individual other than one described in paragraph (2) of this
17 subsection has federal adjusted gross income for the taxable year greater than \$100,000,
18 the amount allowed for each exemption under subsection (b)(1) or (2) of this section is
19 limited to:

20 (i) \$1,600 if federal adjusted gross income for the taxable year does
21 not exceed \$125,000;

22 (ii) \$800 if federal adjusted gross income for the taxable year is
23 greater than \$125,000 but not greater than \$150,000; and

24 (iii) \$0 if federal adjusted gross income for the taxable year is greater
25 than \$150,000.

26 (2) If a married couple filing a joint return or an individual described in §
27 2 of the Internal Revenue Code as a head of household or as a surviving spouse has federal
28 adjusted gross income for the taxable year greater than \$150,000, the amount allowed for
29 each exemption under subsection (b)(1) or (2) of this section is limited to:

30 (i) \$1,600 if federal adjusted gross income for the taxable year does
31 not exceed \$175,000;

32 (ii) \$800 if federal adjusted gross income for the taxable year is
33 greater than \$175,000 but not greater than \$200,000; and

1 (iii) \$0 if federal adjusted gross income for the taxable year is greater
2 than \$200,000.

3 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
4 1, 2021, and shall be applicable to all taxable years beginning after December 31, 2020.