## **HOUSE BILL 1183**

Q31lr2848

By: Delegate Kipke

Introduced and read first time: February 8, 2021

Assigned to: Ways and Means

## A BILL ENTITLED

1 AN ACT concerning

Income Tax - Standard Deduction - Charitable Contributions 2 3 FOR the purpose of altering the calculation of a certain standard deduction allowed under 4 the Maryland income tax to include, under certain circumstances, a certain 5 adjustment for certain charitable contributions; providing for the application of this 6 Act; and generally relating to the standard deduction allowed under the Maryland 7 income tax. 8 BY repealing and reenacting, with amendments, 9 Article – Tax – General 10 Section 10-217 11 Annotated Code of Maryland (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

10-217.16

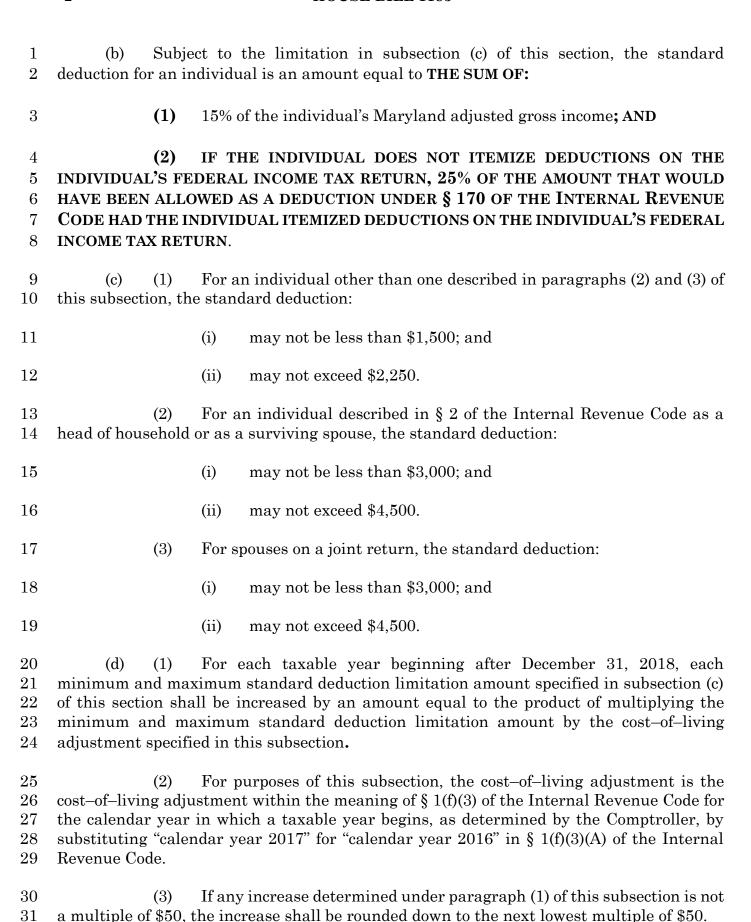
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17 (a) (1) (i) Except as otherwise provided in this subsection, an individual may elect to use the standard deduction to compute Maryland taxable income whether or 18 19 not the individual itemizes deductions on the individual's federal income tax return in 20 determining federal taxable income.

21If an individual elects to use the standard deduction on the 22federal income tax return, the individual may not take any itemized deduction in § 10–218 23 of this subtitle.

> (2)A fiduciary may not use the standard deduction.





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