

HOUSE BILL 1230

Q3

EMERGENCY BILL

1lr2904

By: **Delegate Lisanti**

Introduced and read first time: February 8, 2021

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Income Tax – Subtraction Modification – Computer Equipment**

3 FOR the purpose of allowing a subtraction modification under the Maryland income tax for
4 up to a certain amount of sales and use tax paid for the purchase of certain computer
5 equipment during a certain period of time that is used by certain individuals;
6 defining a certain term; making this Act an emergency measure; providing for the
7 termination of this Act; and generally relating to a Maryland income tax subtraction
8 modification for the sales and use tax paid for the purchase of certain computer
9 equipment.

10 BY repealing and reenacting, without amendments,
11 Article – Tax – General
12 Section 10–208(a)
13 Annotated Code of Maryland
14 (2016 Replacement Volume and 2020 Supplement)

15 BY adding to
16 Article – Tax – General
17 Section 10–208(y)
18 Annotated Code of Maryland
19 (2016 Replacement Volume and 2020 Supplement)

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

22 **Article – Tax – General**

23 10–208.

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

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 determine Maryland adjusted gross income.

2 **(Y) (1) IN THIS SUBSECTION, “COMPUTER EQUIPMENT” MEANS**
3 **PERSONAL COMPUTERS, TABLETS, SOFTWARE, AND COMPUTER ACCESSORIES,**
4 **INCLUDING A MOUSE, PRINTER, KEYBOARD, SPEAKERS, OR VIDEO**
5 **TELECONFERENCING EQUIPMENT.**

6 **(2) FOR A TAXABLE YEAR BEGINNING AFTER DECEMBER 31, 2019,**
7 **BUT BEFORE JANUARY 1, 2022, THE SUBTRACTION ALLOWED UNDER SUBSECTION**
8 **(A) OF THIS SECTION INCLUDES UP TO \$180 OF THE TOTAL AMOUNT OF SALES AND**
9 **USE TAX PAID FOR THE PURCHASE OF COMPUTER EQUIPMENT ON OR AFTER MARCH**
10 **1, 2020, BUT BEFORE JUNE 30, 2021, IF THE COMPUTER EQUIPMENT IS USED BY:**

11 **(I) STUDENTS PARTICIPATING IN DISTANCE OR REMOTE**
12 **LEARNING, REGARDLESS OF EDUCATION LEVEL; OR**

13 **(II) INDIVIDUALS WHO WORK REMOTELY.**

14 SECTION 2. AND BE IT FURTHER ENACTED, That this Act is an emergency
15 measure, is necessary for the immediate preservation of the public health or safety, has
16 been passed by a ye and nay vote supported by three-fifths of all the members elected to
17 each of the two Houses of the General Assembly, and shall take effect from the date it is
18 enacted. It shall remain effective through June 30, 2022, and, at the end of June 30, 2022,
19 this Act, with no further action required by the General Assembly, shall be abrogated and
20 of no further force and effect.