By: Delegate Brooks
Introduced and read first time: February 11, 2021
Assigned to: Rules and Executive Nominations

A BILL ENTITLED

AN ACT concerning

Income Tax – Subtraction Modification – Essential Health Care Workers

FOR the purpose of allowing a subtraction modification under the Maryland income tax for a certain amount for certain taxable years if an individual is a certain essential health care worker; defining certain terms; making this Act an emergency measure; providing for the termination of this Act; and generally relating to a Maryland income tax subtraction modification for essential health care workers.

BY repealing and reenacting, without amendments,

Article – Tax – General
Section 10–208(a)
Annotated Code of Maryland
(2016 Replacement Volume and 2020 Supplement)

BY adding to

Article – Tax – General
Section 10–208(y)
Annotated Code of Maryland
(2016 Replacement Volume and 2020 Supplement)

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

Article – Tax – General

10–208.

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

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.
[Brackets] indicate matter deleted from existing law.
(Y) (1) (I) IN THIS SUBSECTION THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.

(II) “EMERGENCY MEDICAL SERVICES PROVIDER” HAS THE MEANING STATED IN § 13–516 OF THE EDUCATION ARTICLE.

(III) “ESSENTIAL HEALTH CARE WORKER” MEANS A LICENSED PHYSICIAN, A LICENSED PRACTICAL NURSE, A REGISTERED NURSE, OR AN EMERGENCY MEDICAL SERVICES PROVIDER WHO PERFORMS A DUTY OR WORK RESPONSIBILITY:

1. DURING THE STATE OF EMERGENCY DECLARED BY THE GOVERNOR UNDER TITLE 14 OF THE PUBLIC SAFETY ARTICLE DUE TO THE COVID–19 PANDEMIC; AND

2. THAT CANNOT BE PERFORMED REMOTELY OR IS REQUIRED TO BE COMPLETED AT THE WORK SITE.

(IV) “LICENSED PHYSICIAN” HAS THE MEANING STATED IN § 14–101 OF THE HEALTH OCCUPATIONS ARTICLE.

(V) “LICENSED PRACTICAL NURSE” AND “REGISTERED NURSE” HAVE THE MEANINGS STATED IN § 8–101 OF THE HEALTH OCCUPATIONS ARTICLE.

(2) FOR A TAXABLE YEAR BEGINNING AFTER DECEMBER 31, 2019, BUT BEFORE JANUARY 1, 2022, THE SUBTRACTION ALLOWED UNDER SUBSECTION (A) OF THIS SECTION INCLUDES AN AMOUNT EQUAL TO $2,000 IF AN INDIVIDUAL IS AN ESSENTIAL HEALTH CARE WORKER.

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