

SENATE BILL 48

Q3
SB 651/20 – B&T

(PRE-FILED)

1r0316
CF HB 10

By: **Senators Young, Benson, Corderman, Elfreth, Feldman, Klausmeier, Patterson, Salling, and Waldstreicher**

Requested: August 31, 2020

Introduced and read first time: January 13, 2021

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Income Tax – Subtraction Modification – Living Organ Donors**

3 FOR the purpose of increasing the amount of a subtraction modification under the
4 Maryland income tax for certain expenses paid or incurred by an individual that are
5 attributable to the individual's donation of an organ; altering the definition of
6 "qualified expenses" for purposes of the subtraction modification to include
7 unreimbursed expenses for child care, elder care, and medication; providing for the
8 application of this Act; and generally relating to a Maryland income tax subtraction
9 modification for organ donation expenses.

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 repealing and reenacting, with amendments,
16 Article – Tax – General
17 Section 10–208(w)
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.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



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

4 (w) (1) (i) In this subsection the following words have the meanings
5 indicated.

6 (ii) “Organ” means all or part of an individual’s liver, kidney,
7 pancreas, intestine, lung, or bone marrow.

8 (iii) “Qualified expenses” means any unreimbursed travel expenses,
9 lodging expenses, **CHILD OR ELDER CARE EXPENSES, MEDICATION EXPENSES,** or lost
10 wages.

11 (2) The subtraction under subsection (a) of this section includes up to
12 **[\$7,500] \$10,000** of the qualified expenses paid or incurred by a living individual during
13 the taxable year that are attributable to the donation of one or more of the individual’s
14 organs to another individual for organ transplantation.

15 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
16 1, 2021, and shall be applicable to all taxable years beginning after December 31, 2020.