

HOUSE BILL 845

Q3

EMERGENCY BILL

2lr2636
CF SB 623

By: **Delegate Buckel**

Introduced and read first time: February 7, 2022

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Income Tax – Subtraction Modification – Income of Health Care Workers**

3 FOR the purpose of allowing, for certain taxable years, a subtraction modification under
4 the Maryland income tax for certain income earned by certain health care workers;
5 and generally relating to a subtraction modification under the Maryland income tax
6 for health care workers.

7 BY repealing and reenacting, without amendments,
8 Article – Tax – General
9 Section 10–207(a)
10 Annotated Code of Maryland
11 (2016 Replacement Volume and 2021 Supplement)

12 BY adding to
13 Article – Tax – General
14 Section 10–207(mm)
15 Annotated Code of Maryland
16 (2016 Replacement Volume and 2021 Supplement)

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

19 **Article – Tax – General**

20 10–207.

21 (a) To the extent included in federal adjusted gross income, the amounts under
22 this section are subtracted from the federal adjusted gross income of a resident to determine
23 Maryland adjusted gross income.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 **(MM) (1) IN THIS SUBSECTION, “HEALTH CARE WORKER” MEANS A HEALTH**
2 **CARE PRACTITIONER WHO:**

3 **(I) IS LICENSED OR CERTIFIED UNDER THE HEALTH**
4 **OCCUPATIONS ARTICLE OR THE LAWS OF ANOTHER STATE; AND**

5 **(II) PROVIDES:**

6 **1. PRIMARY CARE, INCLUDING OBSTETRICS,**
7 **GYNECOLOGICAL SERVICES, PEDIATRIC SERVICES, OR GERIATRIC SERVICES;**

8 **2. BEHAVIORAL HEALTH SERVICES, INCLUDING MENTAL**
9 **HEALTH OR ALCOHOL AND SUBSTANCE ABUSE SERVICES; OR**

10 **3. DENTAL SERVICES.**

11 **(2) FOR A TAXABLE YEAR BEGINNING AFTER DECEMBER 31, 2020,**
12 **BUT BEFORE JANUARY 1, 2023, THE SUBTRACTION UNDER SUBSECTION (A) OF THIS**
13 **SECTION INCLUDES THE FIRST \$25,000 OF INCOME ATTRIBUTABLE TO AN**
14 **INDIVIDUAL’S WORK AS A HEALTH CARE WORKER DURING THE TAXABLE YEAR.**

15 **(3) TO QUALIFY FOR THE SUBTRACTION UNDER PARAGRAPH (2) OF**
16 **THIS SUBSECTION, A HEALTH CARE WORKER SHALL FILE WITH THE HEALTH CARE**
17 **WORKER’S INCOME TAX RETURN A COPY OF THE HEALTH CARE WORKER’S LICENSE**
18 **OR CERTIFICATION.**

19 SECTION 2. AND BE IT FURTHER ENACTED, That this Act is an emergency
20 measure, is necessary for the immediate preservation of the public health or safety, has
21 been passed by a ye and nay vote supported by three–fifths of all the members elected to
22 each of the two Houses of the General Assembly, and shall take effect from the date it is
23 enacted.