

Chapter 291

**(House Bill 186)**

AN ACT concerning

**Income Tax – Subtraction Modification for Centenarians**

FOR the purpose of authorizing a subtraction modification under the Maryland income tax for up to a certain amount of income received by an individual who is at least a certain age; and generally relating to a subtraction modification under the Maryland income tax for centenarians.

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

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

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

**Article – Tax – General**

10–207.

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

**(MM) THE SUBTRACTION UNDER SUBSECTION (A) OF THIS SECTION INCLUDES THE FIRST ~~\$50,000~~ \$100,000 OF INCOME RECEIVED BY AN INDIVIDUAL DURING A TAXABLE YEAR IF THE INDIVIDUAL IS AT LEAST 100 YEARS OLD ON THE LAST DAY OF THE TAXABLE YEAR.**

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2022, and shall be applicable to all taxable years beginning after December 31, 2021.

**Approved by the Governor, May 12, 2022.**