

HOUSE BILL 2

Q3

(3lr0837)

ENROLLED BILL

— *Ways and Means/Budget and Taxation* —

Introduced by **Delegate J. Lewis**

Read and Examined by Proofreaders:

Proofreader.

Proofreader.

Sealed with the Great Seal and presented to the Governor, for his approval this

_____ day of _____ at _____ o'clock, _____ M.

Speaker.

CHAPTER _____

1 AN ACT concerning

2 **Income Tax – Subtraction Modification – Union Dues**

3 FOR the purpose of allowing a subtraction modification under the Maryland income tax for
4 certain union dues paid during the taxable year; and generally relating to a
5 subtraction modification under the Maryland income tax for the payment of union
6 dues.

7 BY repealing and reenacting, without amendments,

8 Article – Tax – General

9 Section ~~10-208(a)~~ 10-207(a)

10 Annotated Code of Maryland

11 (2022 Replacement Volume)

12 BY adding to

13 Article – Tax – General

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.

Italics indicate opposite chamber/conference committee amendments.



1 Section ~~10-208(cc)~~ 10-207(oo)
2 Annotated Code of Maryland
3 (2022 Replacement Volume)

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

6 **Article – Tax – General**

7 ~~10-208.~~

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

11 10-207.

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

15 ~~(cc) (oo) (1)~~ **THE SUBTRACTION ALLOWED UNDER SUBSECTION (A) OF**
16 **THIS SECTION INCLUDES THE AMOUNT OF UNION DUES PAID BY AN INDIVIDUAL**
17 **DURING THE TAXABLE YEAR THAT ~~WOULD HAVE BEEN~~ *WERE* ALLOWED AS A**
18 **DEDUCTION UNDER § 162 OF THE INTERNAL REVENUE CODE *PRIOR TO JANUARY 1,***
19 ***2018,* WITHOUT REGARD TO THE LIMITATION IMPOSED BY § 67 OF THE INTERNAL**
20 **REVENUE CODE.**

21 ~~(2) THE AMOUNT OF THE SUBTRACTION ALLOWED UNDER~~
22 ~~PARAGRAPH (1) OF THIS SUBSECTION MAY NOT EXCEED \$250 FOR ANY TAXABLE~~
23 ~~YEAR.~~

24 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
25 1, 2023, and shall be applicable to all taxable years beginning after December 31, 2022.