

HOUSE BILL 2

Q3

3lr0837

HB 172/22 – W&M

(PRE-FILED)

By: **Delegate J. Lewis**

Requested: November 16, 2022

Introduced and read first time: January 11, 2023

Assigned to: Ways and Means

Committee Report: Favorable with amendments

House action: Adopted

Read second time: March 6, 2023

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

14 Section ~~10-208(ee)~~ 10-207(oo)

15 Annotated Code of Maryland

16 (2022 Replacement Volume)

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**

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.



1 ~~10-208.~~

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

5 10-207.

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

9 ~~(cc)~~ **(oo) (1) THE SUBTRACTION ALLOWED UNDER SUBSECTION (A) OF**
 10 **THIS SECTION INCLUDES THE AMOUNT OF UNION DUES PAID BY AN INDIVIDUAL**
 11 **DURING THE TAXABLE YEAR THAT WOULD HAVE BEEN ALLOWED AS A DEDUCTION**
 12 **UNDER § 162 OF THE INTERNAL REVENUE CODE WITHOUT REGARD TO THE**
 13 **LIMITATION IMPOSED BY § 67 OF THE INTERNAL REVENUE CODE.**

14 **(2) THE AMOUNT OF THE SUBTRACTION ALLOWED UNDER**
 15 **PARAGRAPH (1) OF THIS SUBSECTION MAY NOT EXCEED \$250 FOR ANY TAXABLE**
 16 **YEAR.**

17 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
 18 1, 2023, and shall be applicable to all taxable years beginning after December 31, 2022.

Approved:

Governor.

Speaker of the House of Delegates.

President of the Senate.