

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

A BILL ENTITLED

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 Annotated Code of Maryland

11 (2022 Replacement Volume)

12 BY adding to

13 Article – Tax – General

14 Section 10–208(cc)

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**

20 10–208.

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

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 **(CC) THE SUBTRACTION ALLOWED UNDER SUBSECTION (A) OF THIS SECTION**
2 **INCLUDES THE AMOUNT OF UNION DUES PAID BY AN INDIVIDUAL DURING THE**
3 **TAXABLE YEAR THAT WOULD HAVE BEEN ALLOWED AS A DEDUCTION UNDER § 162**
4 **OF THE INTERNAL REVENUE CODE WITHOUT REGARD TO THE LIMITATION IMPOSED**
5 **BY § 67 OF THE INTERNAL REVENUE CODE.**

6 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
7 1, 2023, and shall be applicable to all taxable years beginning after December 31, 2022.