

HOUSE BILL 538

Q3

3lr2012
CF SB 380

By: **Delegate Love**

Introduced and read first time: February 1, 2023

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Income Tax – Subtraction Modification – Water Affordability Assistance**

3 FOR the purpose of allowing a subtraction modification under the Maryland income tax for
4 certain water affordability assistance received by an individual during the taxable
5 year and provided by the federal government, the State, or a local government; and
6 generally relating to a subtraction modification under the Maryland income tax for
7 water affordability assistance.

8 BY repealing and reenacting, without amendments,

9 Article – Tax – General

10 Section 10–207(a)

11 Annotated Code of Maryland

12 (2022 Replacement Volume)

13 BY adding to

14 Article – Tax – General

15 Section 10–207(o)

16 Annotated Code of Maryland

17 (2022 Replacement Volume)

18 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,

19 That the Laws of Maryland read as follows:

20 **Article – Tax – General**

21 10–207.

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

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 **(00) (1) THE SUBTRACTION UNDER SUBSECTION (A) OF THIS SECTION**
2 **INCLUDES THE AMOUNT OF WATER AFFORDABILITY ASSISTANCE, INCLUDING**
3 **WATER BILL ARREARAGE FORGIVENESS, RECEIVED BY AN INDIVIDUAL DURING THE**
4 **TAXABLE YEAR AND PROVIDED BY THE FEDERAL GOVERNMENT, THE STATE, OR A**
5 **LOCAL GOVERNMENT.**

6 **(2) ON REQUEST, A UNIT OF STATE GOVERNMENT OR A LOCAL**
7 **GOVERNMENT THAT ADMINISTERS A WATER AFFORDABILITY ASSISTANCE PROGRAM**
8 **SHALL PROVIDE TO THE COMPTROLLER, WITHIN 30 DAYS OF THE DATE OF THE**
9 **REQUEST AND IN THE MANNER REQUESTED BY THE COMPTROLLER, THE**
10 **FOLLOWING INFORMATION:**

11 **(I) THE NAMES OF WATER AFFORDABILITY ASSISTANCE**
12 **PROGRAMS ADMINISTERED BY THE UNIT OR LOCAL GOVERNMENT;**

13 **(II) A LIST OF RECIPIENTS OF WATER AFFORDABILITY**
14 **ASSISTANCE, INCLUDING THE NAME, ADDRESS, AND TAX IDENTIFICATION NUMBER**
15 **OF EACH RECIPIENT;**

16 **(III) THE AMOUNT OF WATER AFFORDABILITY ASSISTANCE**
17 **PROVIDED TO THE INDIVIDUAL;**

18 **(IV) THE DATE THAT THE WATER AFFORDABILITY ASSISTANCE**
19 **WAS PROVIDED TO THE PERSON; AND**

20 **(V) ANY OTHER INFORMATION REQUESTED REGARDING THE**
21 **WATER AFFORDABILITY ASSISTANCE.**

22 **SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July**
23 **1, 2023, and shall be applicable to all taxable years beginning after December 31, 2022.**