

Chapter 513

(House Bill 2)

AN ACT concerning

Income Tax – Subtraction Modification – Union Dues

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

BY repealing and reenacting, without amendments,

Article – Tax – General
Section ~~10-208(a)~~ 10-207(a)
Annotated Code of Maryland
(2022 Replacement Volume)

BY adding to

Article – Tax – General
Section ~~10-208(cc)~~ 10-207(oo)
Annotated Code of Maryland
(2022 Replacement Volume)

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

Article – Tax – General

~~10-208.~~

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

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.

~~(cc) (oo) (1)~~ **THE SUBTRACTION ALLOWED UNDER SUBSECTION (A) OF THIS SECTION INCLUDES THE AMOUNT OF UNION DUES PAID BY AN INDIVIDUAL DURING THE TAXABLE YEAR THAT ~~WOULD HAVE BEEN~~ WERE ALLOWED AS A DEDUCTION UNDER § 162 OF THE INTERNAL REVENUE CODE PRIOR TO JANUARY 1,**

2018, WITHOUT REGARD TO THE LIMITATION IMPOSED BY § 67 OF THE INTERNAL REVENUE CODE.

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

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

Approved by the Governor, May 8, 2023.