

## Chapter 307

**(Senate Bill 624)**

AN ACT concerning

**Income Tax – Automated External Defibrillator Tax Credit  
(Joe Sheya Act)**

FOR the purpose of allowing an individual or a business entity to claim a credit against the State income tax in a certain amount for the purchase of an automated external defibrillator during the taxable year, subject to certain limitations; and generally relating to a tax credit against the State income tax for the purchase of an automated external defibrillator.

BY adding to

Article – Tax – General

Section 10–757

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****10–757.**

**(A) IN THIS SECTION, “AUTOMATED EXTERNAL DEFIBRILLATOR” MEANS A MEDICAL HEART MONITOR AND DEFIBRILLATOR DEVICE THAT:**

**(1) IS CLEARED FOR MARKET BY THE FEDERAL FOOD AND DRUG ADMINISTRATION;**

**(2) RECOGNIZES THE PRESENCE OR ABSENCE OF VENTRICULAR FIBRILLATION OR RAPID VENTRICULAR TACHYCARDIA;**

**(3) DETERMINES, WITHOUT INTERVENTION BY AN OPERATOR, WHETHER DEFIBRILLATION SHOULD BE PERFORMED;**

**(4) AFTER A DETERMINATION THAT DEFIBRILLATION SHOULD BE PERFORMED, AUTOMATICALLY CHARGES; AND**

**(5) OPERATES IN A MANNER THAT:**

**(I) REQUIRES OPERATOR INTERVENTION TO DELIVER AN ELECTRICAL IMPULSE; OR**

**(II) AUTOMATICALLY CONTINUES WITH DELIVERY OF AN ELECTRICAL IMPULSE.**

**(B) SUBJECT TO THE LIMITATIONS OF THIS SECTION, AN INDIVIDUAL OR A BUSINESS ENTITY THAT OWNS A RESTAURANT IN THE STATE MAY CLAIM A CREDIT AGAINST THE STATE INCOME TAX IN AN AMOUNT EQUAL TO THE FIRST \$500 OF THE PURCHASE PRICE OF AN AUTOMATED EXTERNAL DEFIBRILLATOR PURCHASED FOR USE AT THE RESTAURANT DURING THE TAXABLE YEAR.**

**(C) THE CREDIT ALLOWED UNDER THIS SECTION:**

**(1) IS APPLICABLE FOR ONLY ONE AUTOMATED EXTERNAL DEFIBRILLATOR PURCHASED FOR USE AT A RESTAURANT LOCATION IN THE STATE WITH ANNUAL GROSS INCOME OF AT LEAST \$400,000; AND**

**(2) MAY BE CLAIMED ONLY ONCE BY AN INDIVIDUAL OR BUSINESS ENTITY FOR EACH RESTAURANT LOCATION.**

**(D) (1) FOR ANY TAXABLE YEAR, THE CREDIT ALLOWED UNDER THIS SECTION MAY NOT EXCEED THE LESSER OF:**

**(I) \$1,500; OR**

**(II) THE STATE INCOME TAX IMPOSED FOR THE TAXABLE YEAR, CALCULATED BEFORE THE APPLICATION OF THE CREDITS ALLOWED UNDER THIS SECTION AND UNDER §§ 10-701 AND 10-701.1 OF THIS SUBTITLE BUT AFTER THE APPLICATION OF ANY OTHER CREDIT ALLOWED UNDER THIS SUBTITLE.**

**(2) THE UNUSED AMOUNT OF THE CREDIT MAY NOT BE CARRIED OVER TO ANY OTHER 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, but before January 1, 2028. It shall remain effective for a period of 5 years and, at the end of June 30, 2028, this Act, with no further action required by the General Assembly, shall be abrogated and of no further force and effect.

**Approved by the Governor, May 3, 2023.**