

HB0614/623924/1

BY: Ways and Means Committee

AMENDMENTS TO HOUSE BILL 614
(First Reading File Bill)

AMENDMENT NO. 1

On page 1, in line 8, strike “10–704(d)” and substitute “10–704(a) and (d)”.

AMENDMENT NO. 2

On page 1, after line 14, insert:

“(a) **(1)** In this section[, “taxpayer”] THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.

(2) “APPLICABLE COUNTY INCOME TAX RATE” MEANS:

(I) IF A COUNTY IMPOSES A MARGINAL INCOME TAX RATE, THE COUNTY’S LOWEST MARGINAL INCOME TAX RATE FOR THE TAXABLE YEAR;
OR

(II) IF A COUNTY IMPOSES ONE OR MORE FLAT INCOME TAX RATES, THE COUNTY INCOME TAX RATE FOR THE TAXABLE YEAR THAT IS APPLICABLE TO THE TAXPAYER’S INCOME LEVEL AND FILING STATUS AS ESTABLISHED BY THE COUNTY.

(3) “TAXPAYER” means:

[(1)] (I) an individual filing an income tax return; or

[(2)] (II) a married couple filing a joint income tax return.”.

On page 1 in line 20 and on page 2 in line 11, in each instance, after the second “the” insert “APPLICABLE”; and in the same lines, in each instance, strike the brackets.

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On page 1 in lines 20 and 21 and on page 2 in line 11, in each instance, strike
“COUNTY’S LOWEST MARGINAL”.