

# HOUSE BILL 149

Q3

5lr1667

(PRE-FILED)

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By: **Delegate Young**

Requested: November 1, 2024

Introduced and read first time: January 8, 2025

Assigned to: Ways and Means

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## A BILL ENTITLED

1 AN ACT concerning

2 **Income Tax – Subtraction Modification – Child Support Payments**

3 FOR the purpose of allowing a subtraction modification under the Maryland income tax for  
4 certain child support payments made during the taxable year; and generally relating  
5 to a subtraction modification under the Maryland income tax for the payment of child  
6 support.

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 and 2024 Supplement)

12 BY adding to

13 Article – Tax – General

14 Section 10–208(dd)

15 Annotated Code of Maryland

16 (2022 Replacement Volume and 2024 Supplement)

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.

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1           **(DD) THE SUBTRACTION UNDER SUBSECTION (A) OF THIS SECTION INCLUDES**  
2 **THE AMOUNT OF ANY CHILD SUPPORT PAYMENTS MADE BY AN INDIVIDUAL DURING**  
3 **THE TAXABLE YEAR THAT ARE:**

4                   **(1) PAID TO ANOTHER PERSON ON BEHALF OF THE INDIVIDUAL’S**  
5 **CHILD; AND**

6                   **(2) REQUIRED BY A COURT ORDER ISSUED BY ANY STATE.**

7           SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July  
8 1, 2025, and shall be applicable to all taxable years beginning after December 31, 2024.