

SENATE BILL 59

Q3
SB 29/1SS07 – B&T

(PRE-FILED)

5lr1449
CF HB 183

By: **Senator Rosapepe**

Requested: October 29, 2024

Introduced and read first time: January 8, 2025

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Income Tax – Resident**

3 FOR the purpose of altering the definition of “resident” under the Maryland income tax
4 law; and generally relating to the Maryland income tax.

5 BY repealing and reenacting, with amendments,
6 Article – Tax – General
7 Section 10–101(k)(1)(i)
8 Annotated Code of Maryland
9 (2022 Replacement Volume and 2024 Supplement)

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

12 **Article – Tax – General**

13 10–101.

14 (k) (1) “Resident” means:

15 (i) an individual, other than a fiduciary, who:

16 1. is domiciled in this State on the last day of the taxable
17 year; or

18 2. for more than **[6] 3** months of the taxable year, maintained
19 a place of abode in this State, whether domiciled in this State or not;

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



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