

Article - Tax - General

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§10–751.

(a) (1) In this section the following words have the meanings indicated.

(2) “Qualified child” means a dependent of a taxpayer, if the dependent:

(i) is a dependent for purposes of § 152 of the Internal Revenue Code in effect on December 31, 2024; and

(ii) 1. is under the age of 6 years; or

2. A. is under the age of 17 years; and

B. is a child with a disability, as defined under § 8–401 of the Education Article.

(3) “Taxpayer” means:

(i) an individual filing an income tax return; or

(ii) a married couple filing a joint income tax return.

(b) A taxpayer who is a resident and has federal adjusted gross income lower than the threshold amount of \$15,000 may claim a credit against the State income tax for each qualified child in an amount equal to \$500.

(c) The amount of the credit shall be reduced by \$50 for each \$1,000, or fraction thereof, by which the taxpayer’s federal adjusted gross income exceeds the threshold amount, except that the reduction cannot reduce the credit below zero.

(d) If the credit allowed under this section in any taxable year exceeds the State income tax for that taxable year, the taxpayer may claim a refund in the amount of the excess.

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