

HOUSE BILL 33

Q3

6lr1126

(PRE-FILED)

By: **Delegate Griffith**

Requested: October 8, 2025

Introduced and read first time: January 14, 2026

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Income Tax – Itemized Deductions – Charitable Donations**

3 FOR the purpose of excluding certain charitable contributions from a limitation on the
4 amount of itemized deductions allowed for certain individuals under the Maryland
5 income tax; and generally relating to deductions allowed for Maryland income tax
6 purposes.

7 BY repealing and reenacting, with amendments,

8 Article – Tax – General

9 Section 10–218

10 Annotated Code of Maryland

11 (2022 Replacement Volume and 2025 Supplement)

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

14 **Article – Tax – General**

15 10–218.

16 (a) Only an individual who itemizes deductions on the individual's federal income
17 tax return may elect to itemize deductions on the individual's income tax return.

18 (b) Subject to subsection (c) of this section, an individual who elects to itemize
19 deductions is allowed as a deduction the sum of the individual's federal itemized
20 deductions:

21 (1) limited and reduced as required under the Internal Revenue Code;

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



(2) further reduced by any amount deducted under § 170 of the Internal Revenue Code for contributions of a preservation or conservation easement for which a credit is claimed under § 10-723 of this title; and

(3) further reduced by the amount claimed as taxes on income paid to a state or political subdivision of a state, after subtracting a pro rata portion of the reduction to itemized deductions required under § 68 of the Internal Revenue Code.

9 (II) "APPLICABLE amount" means:

[(i)] 1. \$100,000 for a married individual filing separately; and

[(ii)] 2. \$200,000 for all other filers.

(III) "ITEMIZED DEDUCTION" DOES NOT INCLUDE THE CHARITABLE CONTRIBUTIONS ALLOWED UNDER § 170 OF THE INCOME CODE.

(2) This subsection does not apply to a fiduciary.

(3) In the case of an individual whose federal adjusted gross income applicable amount, the amount of itemized deductions otherwise allowable for year shall be reduced by 7.5% of the excess of the federal adjusted gross income applicable amount.

(4) This subsection shall be applied after the application of any other in the allowance of any itemized deduction.

22 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
23 1, 2026, and shall be applicable to all taxable years beginning after December 31, 2025.