

# HOUSE BILL 411

Q3

6lr2626

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By: **Delegates Buckel, Griffith, Hartman, Hornberger, R. Long, Miller, Pippy, Valentine, and Wivell**

Introduced and read first time: January 22, 2026

Assigned to: Ways and Means

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## A BILL ENTITLED

1 AN ACT concerning

### 2 **Income Tax – Standard Deduction – Alteration**

3 FOR the purpose of increasing the amount of the standard deduction allowed for an  
4 individual under the Maryland income tax; and generally relating to the standard  
5 deduction allowed under the Maryland income tax.

6 BY repealing and reenacting, with amendments,

7 Article – Tax – General

8 Section 10–217

9 Annotated Code of Maryland

10 (2022 Replacement Volume and 2025 Supplement)

### 11 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,

12 That the Laws of Maryland read as follows:

#### 13 **Article – Tax – General**

14 10–217.

15 (a) (1) (i) Except as otherwise provided in this subsection, an individual  
16 may elect to use the standard deduction to compute Maryland taxable income whether or  
17 not the individual itemizes deductions on the individual's federal income tax return in  
18 determining federal taxable income.

19 (ii) If an individual elects to use the standard deduction on the  
20 federal income tax return, the individual may not take any itemized deduction in § 10–218  
21 of this subtitle.

22 (2) A fiduciary may not use the standard deduction.

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



(b) (1) For an individual other than one described in paragraphs (2) and (3) of this subsection, the standard deduction is **[\$3,350] \$4,100**.

3 (2) For an individual described in § 2 of the Internal Revenue Code as a  
4 head of household or as a surviving spouse, the standard deduction is [\$6,700] **\$8,200**.

5 (3) For spouses on a joint return, the standard deduction is [\$6,700]  
6 **\$8,200.**

18 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July  
19 1, 2026, and shall be applicable to all taxable years beginning after December 31, 2025.