

HOUSE BILL 411

Q3

6lr2626

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

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.

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**.

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

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

(c) (1) For each taxable year beginning after December 31, [~~2025~~] **2026**, the standard deduction amount specified in subsection (b) of this section shall be increased by an amount equal to the product of multiplying the standard deduction amount by the cost-of-living adjustment specified in this subsection.

(2) For purposes of this subsection, the cost-of-living adjustment is the cost-of-living adjustment within the meaning of § 1(f)(3) of the Internal Revenue Code for the calendar year in which a taxable year begins, as determined by the Comptroller, by substituting “calendar year [~~2024~~] **2025**” for “calendar year 2016” in § 1(f)(3)(A) of the Internal Revenue Code.

(3) If any increase determined under paragraph (1) of this subsection is not a multiple of \$50, the increase shall be rounded down to the next lowest multiple of \$50.

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