

HOUSE BILL 472

Q3

6lr2575
CF 6lr2131

By: **Delegates Feldmark, Ivey, Acevero, Allen, Boyce, Coley, Hill, Lehman, Lewis, Ross, Solomon, Terrasa, Toles, Tomlinson, Watson, and Ziegler**

Introduced and read first time: January 23, 2026

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Income Tax – Theatrical Production Tax Credit – Sunset Extension**

3 FOR the purpose of extending the termination date for a credit against the State income
4 tax for certain costs related to certain theatrical productions in the State; and
5 generally relating to the income tax credit for theatrical productions.

6 BY repealing and reenacting, with amendments,
7 Chapter 258 of the Acts of the General Assembly of 2022
8 Section 2

9 BY repealing and reenacting, with amendments,
10 Chapter 259 of the Acts of the General Assembly of 2022
11 Section 2

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

14 **Chapter 258 of the Acts of 2022**

15 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
16 1, 2022, and shall be applicable to all taxable years beginning after December 31, 2021, but
17 before January 1, [2027] **2032**. It shall remain effective for a period of [5] **10** years and, at
18 the end of June 30, [2027] **2032**, this Act, with no further action required by the General
19 Assembly, shall be abrogated and of no further force and effect.

20 **Chapter 259 of the Acts of 2022**

21 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
22 1, 2022, and shall be applicable to all taxable years beginning after December 31, 2021, but

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



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2 the end of June 30, **[2027] 2032**, this Act, with no further action required by the General
3 Assembly, shall be abrogated and of no further force and effect.

4 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
5 1, 2026.