

# HOUSE BILL 484

Q3, J1

6lr1054

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By: **Delegates Ziegler, Feldmark, Terrasa, Addison, Charkoudian, Cullison, Ebersole, Guzzone, Hill, Moreno, and Watson**

Introduced and read first time: January 23, 2026

Assigned to: Ways and Means

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## A BILL ENTITLED

1 AN ACT concerning

2 **Corporate Income Tax – Addition Modification – Direct-to-Consumer**  
3 **Pharmaceutical Advertising**

4 FOR the purpose of providing an addition modification under the corporate income tax for  
5 the amount of certain direct-to-consumer advertising expenses for certain covered  
6 drugs paid or incurred during the taxable year that are deducted under the Internal  
7 Revenue Code; and generally relating to an addition modification for  
8 direct-to-consumer advertising expenses.

9 BY repealing and reenacting, without amendments,  
10 Article – Tax – General  
11 Section 10–305(a)  
12 Annotated Code of Maryland  
13 (2022 Replacement Volume and 2025 Supplement)

14 BY adding to  
15 Article – Tax – General  
16 Section 10–305(e)  
17 Annotated Code of Maryland  
18 (2022 Replacement Volume and 2025 Supplement)

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

21 **Article – Tax – General**

22 10–305.

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



4 (E) (1) (I) IN THIS SUBSECTION THE FOLLOWING WORDS HAVE THE  
5 MEANINGS INDICATED.

6 (II) "COVERED DRUG" MEANS:

11 (III) "COVERED ENTITY" MEANS:

1 DEDUCTED UNDER § 162 OF THE INTERNAL REVENUE CODE FOR  
2 DIRECT-TO-CONSUMER ADVERTISING OF COVERED DRUGS.

3 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July  
4 1, 2026, and shall be applicable to all taxable years beginning after December 31, 2025.