

# SENATE BILL 440

Q3

6lr2131  
CF HB 472

---

By: ~~Senator Guzzone~~ **Senators Guzzone, Bailey, Corderman, Hettleman, King, McCray, and Salling**

Introduced and read first time: January 30, 2026

Assigned to: Budget and Taxation

---

Committee Report: Favorable with amendments

Senate action: Adopted

Read second time: February 20, 2026

---

## CHAPTER \_\_\_\_\_

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.

---

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.



1 **Chapter 259 of the Acts of 2022**

2 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July  
3 1, 2022, and shall be applicable to all taxable years beginning after December 31, 2021, but  
4 before January 1, [2027] **2032**. It shall remain effective for a period of [5] **10** years and, at  
5 the end of June 30, [2027] **2032**, this Act, with no further action required by the General  
6 Assembly, shall be abrogated and of no further force and effect.

7 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July  
8 1, 2026.

Approved:

\_\_\_\_\_  
Governor.

\_\_\_\_\_  
President of the Senate.

\_\_\_\_\_  
Speaker of the House of Delegates.