

April 1, 2022

To the Members of the General Assembly

Ladies and Gentlemen:

On April 1, 2022, the Honorable Lawrence J. Hogan, Jr., Governor; the Honorable Bill Ferguson, President of the Senate; and the Honorable Adrienne A. Jones, Speaker of the House of Delegates, signed the following pieces of legislation, which you passed:

[HB 1468](#)

Chapter 3

Delegate B. Barnes, et al

**INCOME TAX – RETIREMENT INCOME SUBTRACTION
MODIFICATIONS AND SENIOR CREDIT**

Allowing a subtraction modification under the Maryland income tax for individuals who are at least 55 years old for the first \$15,000 of income from a certain employee retirement system that is attributable to the individual's employment as a public safety employee; providing that retirement income of public safety employees that is included in the subtraction allowed under the Act may not be taken into account for purposes of a Maryland income tax subtraction modification for certain retirement income; etc.

EFFECTIVE JULY 1, 2022

SB 405

Chapter 4

The President (By Request – Administration), et al

**INCOME TAX – RETIREMENT INCOME SUBTRACTION
MODIFICATIONS AND SENIOR CREDIT (RETIREMENT TAX
ELIMINATION ACT OF 2022)**

Allowing a subtraction modification under the Maryland income tax for individuals who are at least 55 years of age for certain retirement income attributable to the individual's employment as a public safety employee; providing that retirement income of public safety employees that is included in the subtraction may not be taken into account for purposes of a subtraction modification under the Maryland income tax for certain retirement income; providing a tax credit against the Maryland income tax for a resident who is at least 65 years old; etc.

EFFECTIVE JULY 1, 2022

SB 598

Chapter 5

Senator Guzzone, et al

INCOME TAX – WORK OPPORTUNITY TAX CREDIT

Allowing employers that claim the federal work opportunity credit to claim a credit against the State income tax for certain wages paid to individuals with barriers to employment; altering the calculation of a certain subtraction modification for certain salary and wages paid to certain individuals; requiring the Department of Legislative Services to prepare a tax credit evaluation of the credit on or before December 31, 2028; applying the Act to taxable years beginning after December 31, 2021, but before January 1, 2029; etc.

EFFECTIVE JULY 1, 2022

HB 2

Chapter 6

Delegate Luedtke

INCOME TAX – WORK OPPORTUNITY TAX CREDIT

Allowing employers that claim the federal work opportunity credit to claim a credit against the State income tax for certain wages paid to individuals with barriers to employment; allowing certain tax-exempt organizations to claim the credit under certain circumstances; altering the calculation of a certain subtraction modification for certain salary and wages paid to certain individuals; requiring the Department of Legislative Services to prepare a tax credit evaluation of the credit on or before December 31, 2028; etc.

EFFECTIVE JULY 1, 2022

- SB 316**
Chapter 7 **Senator Elfreth, et al**
SALES AND USE TAX – DIAPERS AND BABY PRODUCTS – EXEMPTION
Exempting the sale of diapers, diaper rash cream, baby wipes, baby bottles, baby bottle nipples, and infant car seats from the sales and use tax.
EFFECTIVE JULY 1, 2022
- HB 282**
Chapter 8 **Delegate D. Jones, et al**
SALES AND USE TAX – DIAPERS AND OTHER BABY PRODUCTS – EXEMPTION
Exempting the sale of diapers, diaper rash cream, and baby wipes from the sales and use tax.
EFFECTIVE JULY 1, 2022
- HB 288**
Chapter 9 **Delegate Crosby, et al**
SALES AND USE TAX – BABY PRODUCTS – EXEMPTION
Exempting the sale of baby bottles, baby bottle nipples, and infant car seats from the sales and use tax.
EFFECTIVE JULY 1, 2022
- SB 571**
Chapter 10 **Senator Klausmeier**
SALES AND USE TAX – ORAL HYGIENE PRODUCTS – EXEMPTION
Exempting the sale of oral hygiene products from the sales and use tax.
EFFECTIVE JULY 1, 2022
- HB 492**
Chapter 11 **Delegate Johnson, et al**
SALES AND USE TAX – ORAL HYGIENE PRODUCTS – EXEMPTION
Exempting the sale of oral hygiene products from the sales and use tax.
EFFECTIVE JULY 1, 2022

- HB 364**
Chapter 12 **Delegate Henson, et al**
SALES AND USE TAX – MEDICAL DEVICES – EXEMPTION
Exempting the sale of certain thermometers, pulse oximeters, blood pressure monitors, and respirators from the sales and use tax.
EFFECTIVE JULY 1, 2022
- HB 1151**
Chapter 13 **Delegate Washington, et al**
SALES AND USE TAX – DIABETIC CARE PRODUCTS – EXEMPTION
Exempting certain diabetic care products from the sales and use tax.
EFFECTIVE JULY 1, 2022
- SB 488**
Chapter 14 **Senator Griffith, et al**
SALES AND USE TAX – MEDICAL DEVICES AND PRODUCTS – EXEMPTION
Exempting the sale of certain thermometers, pulse oximeters, blood pressure monitors, respirators, and diabetic care products from the sales and use tax.
EFFECTIVE JULY 1, 2022
- HB 1469**
Chapter 15 **Delegate B. Barnes**
MAGGIE MCINTOSH SCHOOL ARTS FUND – ESTABLISHED
Establishing the Maggie McIntosh School Arts Fund to provide grants to public schools in Baltimore City to purchase art supplies for classrooms and to expand the arts curriculum for students in public schools in Baltimore City; requiring interest earnings of the Fund to be credited to the Fund; and altering the allocation of revenues from the State Lottery Fund after June 30, 2022.
EFFECTIVE JULY 1, 2022

Sincerely,

Victoria L. Gruber
Executive Director