

HB0380/279930/1

BY: Budget and Taxation Committee

AMENDMENTS TO HOUSE BILL 380
(Third Reading File Bill)

AMENDMENT NO. 1

On page 1, in line 5, after “return;” insert “authorizing certain married individuals who meet certain requirements to use the head of household filing status for a certain purpose;”; in line 7, after “return;” insert “making a technical correction;”; and in line 15, after “Section” insert “10-105(c) and”.

AMENDMENT NO. 2

On page 2, after line 4, insert:

“10-105.

(c) For a [husband and wife] MARRIED COUPLE filing a joint income tax return, the rates specified in subsection (a) of this section apply to the joint Maryland taxable income of the [husband and wife] MARRIED COUPLE.”;

in line 6, after “(A)” insert “(1)”; in the same line, strike “A” and substitute “SUBJECT TO PARAGRAPH (2) OF THIS SUBSECTION, A”; and after line 10, insert:

“(2) A MARRIED INDIVIDUAL WHO MEETS THE REQUIREMENTS FOR HEAD OF HOUSEHOLD FILING STATUS UNDER § 2(B) AND (C) OF THE INTERNAL REVENUE CODE MAY USE THAT FILING STATUS FOR THE PURPOSE OF FILING A MARYLAND INCOME TAX RETURN.”.