

HB0671/445760/1

BY: Committee on Ways and Means

AMENDMENTS TO HOUSE BILL 671

(First Reading File Bill)

AMENDMENT NO. 1

On page 1, in the sponsor line, after “Patterson,” insert “Walker.”; in the same line, strike “and Wilkins” and substitute “Wilkins, Kaiser, Long, Luedtke, and Reilly”; strike beginning with “Sales” in line 2 down through “Supplies” in line 3 and substitute “Income Tax – Subtraction Modification – Classroom Supplies Purchased by Teachers”; and strike beginning with “altering” in line 4 down through “State.” in line 6 and substitute “allowing a subtraction modification under the Maryland income tax for up to a certain amount of expenses paid or incurred by certain teachers during a taxable year for certain classroom supplies; defining a certain term; providing for the application of this Act; and generally relating to a Maryland income tax subtraction modification for certain classroom supplies.”;

and strike in their entirety lines 7 through 11, inclusive, and substitute:

“BY repealing and reenacting, without amendments,

Article – Tax – General

Section 10–208(a)

Annotated Code of Maryland

(2016 Replacement Volume and 2017 Supplement)

BY adding to

Article – Tax – General

Section 10–208(w)

Annotated Code of Maryland

(2016 Replacement Volume and 2017 Supplement)”.

AMENDMENT NO. 2

(Over)

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On pages 1 and 2, strike in their entirety the lines beginning with line 15 on page 1 through line 10 on page 2, inclusive, and substitute:

“10-208.

(a) In addition to the modification under § 10–207 of this subtitle, the amounts under this section are subtracted from the federal adjusted gross income of a resident to determine Maryland adjusted gross income.

(W) (1) IN THIS SUBSECTION, “ELIGIBLE TEACHER” MEANS AN INDIVIDUAL WHO IS A KINDERGARTEN THROUGH GRADE 12 CLASSROOM TEACHER IN AN ELEMENTARY OR SECONDARY SCHOOL IN THE STATE ON A FULL-TIME BASIS FOR AN ACADEMIC YEAR ENDING DURING THE TAXABLE YEAR.

(2) TO THE EXTENT THAT AN EXPENSE IS NOT ALLOWED AS AN EDUCATOR EXPENSE UNDER § 62 OF THE INTERNAL REVENUE CODE, THE SUBTRACTION ALLOWED UNDER SUBSECTION (A) OF THIS SECTION INCLUDES UP TO \$250 OF THE UNREIMBURSED EXPENSES PAID OR INCURRED BY AN ELIGIBLE TEACHER DURING A TAXABLE YEAR FOR THE PURCHASE OF CLASSROOM SUPPLIES IF THE SUPPLIES ARE USED BY:

(I) STUDENTS IN THE CLASSROOM; OR

(II) THE ELIGIBLE TEACHER TO PREPARE FOR OR DURING CLASSROOM TEACHING.”.

AMENDMENT NO. 3

On page 2, in line 12, after “2018” insert “, and shall be applicable to all taxable years beginning after December 31, 2017”.