

HOUSE BILL 1564

Q3
HB 1243/17 – W&M

8lr2898

By: **Delegates Glass, Ciliberti, J. Lewis, McComas, Shoemaker, Vogt, and P. Young**
Introduced and read first time: February 9, 2018
Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Income Tax Credit – Veterinary Services**

3 FOR the purpose of allowing certain individuals a credit against the State income tax for
4 the cost of certain veterinary services for certain adopted government service dogs;
5 providing that the credit may not exceed a certain amount; providing that the credit
6 may not be carried over to another taxable year; defining a certain term; providing
7 for the application of this Act; and generally relating to an income tax credit for
8 certain veterinary costs.

9 BY adding to

10 Article – Tax – General
11 Section 10–746
12 Annotated Code of Maryland
13 (2016 Replacement Volume and 2017 Supplement)

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

16 **Article – Tax – General**

17 **10–746.**

18 **(A) IN THIS SECTION, “QUALIFIED VETERINARY SERVICES” MEANS**
19 **VETERINARY TREATMENT FOR A DOG THAT HAS BEEN:**

20 **(1) PROFESSIONALLY TRAINED TO AID THE STATE OR A POLITICAL**
21 **SUBDIVISION OF THE STATE; AND**

22 **(2) ADOPTED BY AN ACTIVE EMPLOYEE OF THE STATE OR A**
23 **POLITICAL SUBDIVISION OF THE STATE.**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 **(B) SUBJECT TO THE LIMITATIONS OF THIS SECTION, AN INDIVIDUAL MAY**
2 **CLAIM A CREDIT AGAINST THE STATE INCOME TAX IN AN AMOUNT EQUAL TO 100%**
3 **OF THE AMOUNT PAID DURING THE TAXABLE YEAR FOR QUALIFIED VETERINARY**
4 **SERVICES.**

5 **(C) (1) FOR ANY TAXABLE YEAR, THE CREDIT ALLOWED UNDER THIS**
6 **SECTION MAY NOT EXCEED THE LESSER OF:**

7 **(I) \$1,000; OR**

8 **(II) THE STATE INCOME TAX IMPOSED FOR THE TAXABLE YEAR.**

9 **(2) THE UNUSED AMOUNT OF THE CREDIT FOR ANY TAXABLE YEAR**
10 **MAY NOT BE CARRIED OVER TO ANY OTHER TAXABLE YEAR.**

11 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
12 1, 2018, and shall be applicable to all taxable years beginning after December 31, 2017.