

Chapter 36

(House Bill 96)

AN ACT concerning

Income Tax – Subtraction Modification – Living Organ Donors

FOR the purpose of allowing a subtraction modification under the Maryland income tax for up to a certain amount of expenses paid or incurred by a living individual that are attributable to the donation of certain organs for organ transplantation; defining certain terms; providing for the application of this Act; and generally relating to a Maryland income tax subtraction modification for certain organ donation expenses.

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)

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

Article – Tax – General

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) (I) IN THIS SUBSECTION THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.

(II) “ORGAN” MEANS ALL OR PART OF AN INDIVIDUAL’S LIVER, KIDNEY, PANCREAS, INTESTINE, LUNG, OR BONE MARROW.

(III) “QUALIFIED EXPENSES” MEANS ANY UNREIMBURSED TRAVEL EXPENSES, LODGING EXPENSES, OR LOST WAGES.

(2) THE SUBTRACTION UNDER SUBSECTION (A) OF THIS SECTION INCLUDES UP TO \$7,500 OF THE QUALIFIED EXPENSES PAID OR INCURRED BY A LIVING INDIVIDUAL DURING THE TAXABLE YEAR THAT ARE ATTRIBUTABLE TO THE DONATION OF ONE OR MORE OF THE INDIVIDUAL'S ORGANS TO ANOTHER INDIVIDUAL FOR ORGAN TRANSPLANTATION.

~~**(3) AN INDIVIDUAL MAY NOT CLAIM THE SUBTRACTION UNDER THIS SUBSECTION FOR MORE THAN ONE DONATION FOR ORGAN TRANSPLANTATION.**~~

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

Approved by the Governor, April 10, 2018.