

# HOUSE BILL 916

Q3

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CF 0lr3095

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By: **Delegates Feldmark, Hettleman, Kaiser, Moon, and Stewart**

Introduced and read first time: February 5, 2020

Assigned to: Ways and Means

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## A BILL ENTITLED

1 AN ACT concerning

2 **Income Tax – Individuals Not Subject to the County Income Tax – Rate**

3 FOR the purpose of altering the income tax rate imposed on certain income of certain  
4 individuals who are not subject to a county income tax; providing for the application  
5 of this Act; and generally relating to the Maryland income tax rate imposed on  
6 income of individuals who are not subject to a county income tax.

7 BY repealing and reenacting, with amendments,  
8 Article – Tax – General  
9 Section 10–106.1  
10 Annotated Code of Maryland  
11 (2016 Replacement Volume and 2019 Supplement)

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

14 **Article – Tax – General**

15 10–106.1.

16 (a) An individual subject to the State income tax under § 10–105(a) of this  
17 subtitle, but not subject to the county income tax under § 10–106 of this subtitle, shall be  
18 subject to the tax imposed under this section.

19 (b) The rate of the tax imposed under this section [shall be equal to the lowest  
20 county income tax rate set by any Maryland county in accordance with § 10–106 of this  
21 subtitle] **IS 3.0% OF MARYLAND TAXABLE INCOME.**

22 (c) The tax imposed under this section shall be distributed by the Comptroller in  
23 accordance with § 2–609 of this article.

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1           SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July  
2 1, 2020, and shall be applicable to all taxable years beginning after December 31, 2019.