

HOUSE BILL 124

Q3
HB 537/19 – W&M

(PRE-FILED)

2lr0796

By: **Delegate Brooks**

Requested: October 18, 2021

Introduced and read first time: January 12, 2022

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Income Tax – Subtraction Modification for Veterans**

3 FOR the purpose of allowing a subtraction modification under the Maryland income tax for
4 certain veterans who are discharged or released under honorable circumstances from
5 active military, naval, or air service of the United States; and generally relating to
6 an income tax subtraction modification for veterans of the military, naval, and air
7 services of the United States.

8 BY repealing and reenacting, without amendments,
9 Article – Tax – General
10 Section 10–208(a)
11 Annotated Code of Maryland
12 (2016 Replacement Volume and 2021 Supplement)

13 BY adding to
14 Article – Tax – General
15 Section 10–208(bb)
16 Annotated Code of Maryland
17 (2016 Replacement Volume and 2021 Supplement)

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

Article – Tax – General

20 10–208.

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

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 **(BB) THE SUBTRACTION UNDER SUBSECTION (A) OF THIS SECTION INCLUDES**
2 **AN AMOUNT EQUAL TO \$3,000 IF AN INDIVIDUAL IS A VETERAN WHO IS HONORABLY**
3 **DISCHARGED OR RELEASED UNDER HONORABLE CIRCUMSTANCES FROM ACTIVE**
4 **MILITARY, NAVAL, OR AIR SERVICE AS DEFINED IN 38 U.S.C. § 101.**

5 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
6 1, 2022, and shall be applicable to all taxable years beginning after December 31, 2021.