

# SENATE BILL 235

Q3  
HB 511/21 – W&M

2lr1595  
CF 2lr1462

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By: **Senator Jackson**

Introduced and read first time: January 13, 2022

Assigned to: Budget and Taxation

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## A BILL ENTITLED

1 AN ACT concerning

2 **Income Tax – Personal Exemption – Disabled Individuals**

3 FOR the purpose of authorizing certain disabled individuals to deduct a certain amount as  
4 a personal exemption under the Maryland income tax; and generally relating to a  
5 deduction for personal exemptions under the Maryland income tax.

6 BY repealing and reenacting, with amendments,  
7 Article – Tax – General  
8 Section 10–211  
9 Annotated Code of Maryland  
10 (2016 Replacement Volume and 2021 Supplement)

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

13 **Article – Tax – General**

14 10–211.

15 (a) Subject to the provisions of this section, an individual may deduct an  
16 exemption for:

17 (1) the taxpayer;

18 (2) the spouse of the taxpayer if:

19 (i) a joint return is not made by the taxpayer and the spouse; and

20 (ii) the spouse, for the calendar year in which the taxable year of the  
21 taxpayer begins, has no gross income and is not a dependent of another taxpayer; and

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (3) each individual who is a dependent, as defined in § 152 of the Internal  
2 Revenue Code, of the taxpayer for the taxable year.

3 (b) Except as provided in subsection (c) of this section, whether or not a federal  
4 return is filed, to determine Maryland taxable income, an individual other than a fiduciary  
5 may deduct as an exemption:

6 (1) \$3,200 for each exemption that the individual may deduct under  
7 subsection (a) of this section;

8 (2) an additional \$3,200 for each dependent, as defined in § 152 of the  
9 Internal Revenue Code, who is at least 65 years old on the last day of the taxable year;

10 (3) an additional \$1,000 if the individual, on the last day of the taxable  
11 year, is at least 65 years old; and

12 (4) an additional \$1,000 if the individual, on the last day of the taxable  
13 year, [is a blind individual,] **HAS A PERMANENT PHYSICAL DISABILITY, INCLUDING**  
14 **BLINDNESS** as described in § 10–208(c) of this subtitle.

15 (c) (1) If an individual other than one described in paragraph (2) of this  
16 subsection has federal adjusted gross income for the taxable year greater than \$100,000,  
17 the amount allowed for each exemption under subsection (b)(1) or (2) of this section is  
18 limited to:

19 (i) \$1,600 if federal adjusted gross income for the taxable year does  
20 not exceed \$125,000;

21 (ii) \$800 if federal adjusted gross income for the taxable year is  
22 greater than \$125,000 but not greater than \$150,000; and

23 (iii) \$0 if federal adjusted gross income for the taxable year is greater  
24 than \$150,000.

25 (2) If a married couple filing a joint return or an individual described in §  
26 2 of the Internal Revenue Code as a head of household or as a surviving spouse has federal  
27 adjusted gross income for the taxable year greater than \$150,000, the amount allowed for  
28 each exemption under subsection (b)(1) or (2) of this section is limited to:

29 (i) \$1,600 if federal adjusted gross income for the taxable year does  
30 not exceed \$175,000;

31 (ii) \$800 if federal adjusted gross income for the taxable year is  
32 greater than \$175,000 but not greater than \$200,000; and

33 (iii) \$0 if federal adjusted gross income for the taxable year is greater  
34 than \$200,000.

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