

**HB0191/423124/1**

BY: Budget and Taxation Committee

SUBSTITUTE AMENDMENTS TO HOUSE BILL 191  
(Third Reading File Bill)

AMENDMENT NO. 1

On page 1, in line 2, strike “**Fines, Penalties, and Other Amounts**” and substitute “**Restitution**”; in lines 6 and 7, strike “certain fines, penalties, or other amounts” and substitute “restitution at the direction of certain entities”; and in line 8, strike “fines, penalties, and other amounts” and substitute “payments of restitution”.

AMENDMENT NO. 2

On page 2, in line 11, strike “**THE**” and substitute “**(1) SUBJECT TO PARAGRAPH (2) OF THIS SUBSECTION, THE**”; in line 12, strike “**TRADE OR BUSINESS EXPENSES**” and substitute “AMOUNT”; and strike beginning with “**THAT**” in line 13 down through “**AMOUNTS**” in line 14 and substitute “:”

**(I) AT THE DIRECTION OF A MARYLAND COURT, A STATE AGENCY, OR THE MARYLAND ATTORNEY GENERAL; AND**

**(II) THAT IS DEDUCTED AS A TRADE OR BUSINESS EXPENSE UNDER § 162(F) OF THE INTERNAL REVENUE CODE.**

**(2) THE ADDITION UNDER PARAGRAPH (1) OF THIS SUBSECTION DOES NOT INCLUDE ANY AMOUNT PAID OR INCURRED AS TAXES DUE OR TO COME INTO COMPLIANCE WITH ANY LAW THAT WAS VIOLATED**”.

On page 3, in line 1, strike “**FINES,**”; in line 2, strike “**PENALTIES, AND OTHER AMOUNTS**” and substitute “RESTITUTION”; in line 4, strike “2023” and substitute “2024”; and in the same line, strike “2022” and substitute “2023”.