

HB0109/843021/1

BY: Delegate Szeliga

AMENDMENTS TO HOUSE BILL 109, AS AMENDED
(First Reading File Bill)

AMENDMENT NO. 1

On page 1 of the bill, strike in its entirety line 2 and substitute “Polystyrene – County Single-Stream Recycling Programs and Corporate Income Tax Credit for Recycling Equipment”; in line 3, after the first “of” insert “requiring a county to address the implementation of a certain single-stream recycling program in a certain recycling plan; requiring each county to implement a single-stream recycling program that includes certain expanded polystyrene products; allowing a credit against the State income tax for certain expenses incurred during the taxable year by a corporation; providing that the credit may not exceed a certain amount; providing for the carryforward of the credit;”; strike beginning with “establishing” in line 3 down through “regulations;” in line 17; in line 17, after “terms;” insert “providing for the application of certain provisions of this Act;”; in lines 17 and 18, strike “expanded polystyrene food service products” and substitute “county recycling programs, corporate income tax credits, and the recycling of expanded polystyrene”; after line 18, insert:

“BY repealing and reenacting, without amendments,

Article - Environment

Section 9-1703(a)

Annotated Code of Maryland

(2014 Replacement Volume and 2018 Supplement)

BY repealing and reenacting, with amendments,

Article - Environment

Section 9-1703(b)

Annotated Code of Maryland

(2014 Replacement Volume and 2018 Supplement)”;

(Over)

strike beginning with “9–2201” in line 21 down through “Polystyrene” in line 22 and substitute “9–1714”; and after line 24, insert:

“BY adding to

Article - Tax - General

Section 10-749

Annotated Code of Maryland

(2016 Replacement Volume and 2018 Supplement)”.

AMENDMENT NO. 2

Strike the Environment and Transportation Committee Amendments (HB0109/120017/2) in their entirety.

On page 2 of the bill, strike in their entirety lines 4 through 7, inclusive, and substitute:

“9–1703.

(a) Each county shall submit a recycling plan to the Secretary for approval when the county submits its county plan to the Secretary in accordance with the provisions of § 9–505 of this title.

(b) In preparing the recycling plan as required in § 9–505 of this title, the county shall address:

(1) Methods to meet the solid waste stream reduction;

(2) The feasibility of source separation of the solid waste stream generated within the county;

(3) The recyclable materials to be separated;

- (4) The strategy for the collection, processing, marketing, and disposition of recyclable materials, including the cost-effective use of recycling centers;
- (5) Methods of financing the recycling efforts proposed by the county;
- (6) Methods for the separate collection and composting of yard waste;
- (7) The feasibility of a system for the composting of mixed solid wastes;
- (8) The feasibility of a system for the collection and recycling of white goods;
- (9) The separate collection of other recyclable materials;
- (10) The strategy for the collection, processing, marketing, and disposition of recyclable materials from county public schools;
- (11) The strategy for the collection and recycling of fluorescent and compact fluorescent lights that contain mercury;
- (12) The collection and recycling of recyclable materials from residents of apartment buildings and condominiums that contain 10 or more dwelling units by property owners or managers of apartment buildings and councils of unit owners of condominiums;
- (13) If applicable, a method for implementing a reporting requirement for recyclable materials generated at apartment buildings and condominiums that contain 10 or more dwelling units;
- (14) The collection and recycling of recyclable materials from special events; [and]

(15) THE IMPLEMENTATION OF A SINGLE-STREAM RECYCLING PROGRAM IN WHICH ALL RECYCLABLE MATERIALS ARE COMMINGLED FOR COLLECTION INTO A SINGLE CONTAINER INSTEAD OF BEING SORTED INTO SEPARATE COMMODITIES AND MULTIPLE CONTAINERS; AND

~~[(15)]~~ (16) Any other alternative methods of recycling that will attain or exceed the solid waste stream reduction goals determined by the county.

9-1714.”;

in line 8, strike “(B) “EXPANDED” and substitute “(A) IN THIS SECTION, “EXPANDED””; and after line 13, insert:

“(B) EACH COUNTY SHALL IMPLEMENT A SINGLE-STREAM RECYCLING PROGRAM THAT INCLUDES EXPANDED POLYSTYRENE PRODUCTS.

SECTION 2. AND BE IT FURTHER ENACTED, That the Laws of Maryland read as follows:

Article – Tax – General

10-749.

(A) IN THIS SECTION, “QUALIFIED EXPENSES” MEANS EXPENSES INCURRED TO PURCHASE DENSIFIERS AND OTHER EQUIPMENT USED IN THE RECYCLING OF EXPANDED POLYSTYRENE.

(B) A CORPORATION MAY CLAIM A CREDIT AGAINST THE STATE INCOME TAX FOR UP TO \$25,000 OF THE QUALIFIED EXPENSES INCURRED BY THE CORPORATION DURING THE TAXABLE YEAR.

(C) IF THE CREDIT ALLOWED UNDER THIS SECTION IN ANY TAXABLE YEAR EXCEEDS THE TOTAL TAX OTHERWISE PAYABLE BY THE CORPORATION FOR THAT TAXABLE YEAR, THE CORPORATION MAY APPLY THE EXCESS AS A CREDIT FOR SUCCEEDING TAXABLE YEARS UNTIL:

(1) THE FULL AMOUNT OF THE EXCESS IS USED; OR

(2) THE EXPIRATION OF THE 5TH TAXABLE YEAR AFTER THE TAXABLE YEAR IN WHICH THE QUALIFIED EXPENSES WERE PAID OR INCURRED.

SECTION 3. AND BE IT FURTHER ENACTED, That Section 2 of this Act shall be applicable to all taxable years beginning after December 31, 2018.

SECTION 4. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2019.”.

On pages 2 through 5 of the bill, strike in their entirety the lines beginning with line 14 on page 2 through line 22 on page 5, inclusive.