

HOUSE BILL 1355

Q3

4lr0313

By: **Delegates Glass, Cluster, Donoghue, Hogan, Hough, James, Kaiser, Kipke, McComas, McConkey, McDermott, McDonough, W. Miller, Minnick, Myers, Parrott, Ready, Serafini, Smigiel, F. Turner, and Wilson**

Introduced and read first time: February 7, 2014

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Income Tax – Subtraction Modification – Department of Defense Survivor**
3 **Benefits Program**

4 FOR the purpose of allowing a subtraction modification under the State income tax for
5 certain payments received under a certain survivor benefits program; providing
6 for the application of this Act; and generally relating to an income tax
7 subtraction modification for certain survivor benefits.

8 BY repealing and reenacting, without amendments,
9 Article – Tax – General
10 Section 10–207(a)
11 Annotated Code of Maryland
12 (2010 Replacement Volume and 2013 Supplement)

13 BY adding to
14 Article – Tax – General
15 Section 10–207(bb)
16 Annotated Code of Maryland
17 (2010 Replacement Volume and 2013 Supplement)

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

20 **Article – Tax – General**

21 10–207.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (a) To the extent included in federal adjusted gross income, the amounts
2 under this section are subtracted from the federal adjusted gross income of a resident
3 to determine Maryland adjusted gross income.

4 **(BB) THE SUBTRACTION UNDER SUBSECTION (A) OF THIS SECTION**
5 **INCLUDES A PAYMENT RECEIVED UNDER A UNITED STATES DEPARTMENT OF**
6 **DEFENSE SURVIVOR BENEFITS PROGRAM.**

7 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
8 July 1, 2014, and shall be applicable to all taxable years beginning after December 31,
9 2013.