

SENATE BILL 18

Q3

1lr0711

(PRE-FILED)

By: **Senators Hough, Corderman, Eckardt, Ready, and Salling**

Requested: October 1, 2020

Introduced and read first time: January 13, 2021

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Income Tax – Subtraction Modification – School Supplies for Home Instruction**
3 **and Virtual Learning Programs**

4 FOR the purpose of allowing a subtraction modification under the Maryland income tax for
5 up to a certain amount of expenses paid or incurred by certain individuals during a
6 certain taxable year for certain school supplies used by certain students; providing
7 for the termination of this Act; and generally relating to a subtraction modification
8 under the Maryland income tax for certain school supplies.

9 BY repealing and reenacting, without amendments,
10 Article – Tax – General
11 Section 10–208(a)
12 Annotated Code of Maryland
13 (2016 Replacement Volume and 2020 Supplement)

14 BY adding to
15 Article – Tax – General
16 Section 10–208(y)
17 Annotated Code of Maryland
18 (2016 Replacement Volume and 2020 Supplement)

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

Article – Tax – General

21
22 10–208.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



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

4 (Y) **THE SUBTRACTION ALLOWED UNDER SUBSECTION (A) OF THIS SECTION**
5 **INCLUDES UP TO \$250 OF THE EXPENSES PAID OR INCURRED DURING THE TAXABLE**
6 **YEAR BEGINNING AFTER DECEMBER 31, 2020, BUT BEFORE JANUARY 1, 2022, BY A**
7 **PARENT OR GUARDIAN OF A STUDENT IN KINDERGARTEN THROUGH GRADE 12 FOR**
8 **THE PURCHASE OF SCHOOL SUPPLIES USED BY THE STUDENT IF THE STUDENT IS**
9 **PARTICIPATING IN:**

10 (1) **A HOME INSTRUCTION PROGRAM; OR**

11 (2) **A VIRTUAL LEARNING PROGRAM CONDUCTED IN RESPONSE TO**
12 **THE COVID–19 PUBLIC HEALTH EMERGENCY.**

13 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
14 1, 2021. It shall remain effective for a period of 1 year and, at the end of June 30, 2022, this
15 Act, with no further action required by the General Assembly, shall be abrogated and of no
16 further force and effect.