

# SENATE BILL 238

Q3

8lr0652

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By: **Senator Robinson**

Introduced and read first time: January 19, 2018

Assigned to: Budget and Taxation

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## A BILL ENTITLED

1 AN ACT concerning

2 **Income Tax – Subtraction Modification – Qualified Pet Expenses**

3 FOR the purpose of allowing a subtraction modification under the Maryland income tax for  
4 up to a certain amount of expenses paid by a taxpayer for certain qualified pets;  
5 requiring the Comptroller to adopt certain regulations; defining certain terms;  
6 providing for the application of this Act; and generally relating to a Maryland income  
7 tax subtraction modification for certain pet expenses.

8 BY repealing and reenacting, without amendments,

9 Article – Tax – General

10 Section 10–208(a)

11 Annotated Code of Maryland

12 (2016 Replacement Volume and 2017 Supplement)

13 BY adding to

14 Article – Tax – General

15 Section 10–208(w)

16 Annotated Code of Maryland

17 (2016 Replacement Volume and 2017 Supplement)

18 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,

19 That the Laws of Maryland read as follows:

20 **Article – Tax – General**

21 10–208.

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

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1           **(W) (1) (I) IN THIS SUBSECTION THE FOLLOWING WORDS HAVE THE**  
2 **MEANINGS INDICATED.**

3                           **(II) “QUALIFIED PET” MEANS A CAT OR DOG THAT:**

4                           1.     **RESIDES WITH THE TAXPAYER DURING THE TAXABLE**  
5 **YEAR;**

6                           2.     **IS IDENTIFIABLE FROM AN IMPLANTED MICROCHIP;**

7                           3.     **HAS BEEN REGISTERED OR LICENSED IN**  
8 **ACCORDANCE WITH THE LAWS OF THE COUNTY OR MUNICIPAL CORPORATION IN**  
9 **WHICH THE TAXPAYER RESIDES; AND**

10                          4.     **IN ACCORDANCE WITH § 18-318 OF THE HEALTH –**  
11 **GENERAL ARTICLE, HAS BEEN VACCINATED ADEQUATELY AGAINST RABIES.**

12                          **(III) “QUALIFIED PET EXPENSES” MEANS EXPENSES PAID BY A**  
13 **TAXPAYER FOR:**

14                          1.     **THE REGISTRATION OR LICENSING OF A QUALIFIED**  
15 **PET; AND**

16                          2.     **THE VETERINARY CARE AND VACCINATION OF A**  
17 **QUALIFIED PET.**

18                          **(2) THE SUBTRACTION UNDER SUBSECTION (A) OF THIS SECTION**  
19 **INCLUDES UP TO \$3,000 OF THE QUALIFIED PET EXPENSES PAID BY THE TAXPAYER**  
20 **DURING THE TAXABLE YEAR.**

21                          **(3) (I) THE COMPTROLLER SHALL ADOPT REGULATIONS TO**  
22 **CARRY OUT THE PROVISIONS OF THIS SUBSECTION.**

23                          **(II) THE REGULATIONS SHALL REQUIRE A TAXPAYER TO**  
24 **PROVIDE:**

25                          1.     **PROOF THAT THE CAT OR DOG FOR WHICH THE**  
26 **TAXPAYER PAID THE EXPENSES IS A QUALIFIED PET; AND**

27                          2.     **PROOF OF THE QUALIFIED PET EXPENSES PAID BY**  
28 **THE TAXPAYER DURING THE TAXABLE YEAR.**

29                          SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July  
30 1, 2018, and shall be applicable to all taxable years beginning after December 31, 2017.