

SENATE BILL 245

Q3

4r1190
CF 4r1049

By: **Senators Jacobs, Colburn, Glassman, and Hershey**

Introduced and read first time: January 17, 2014

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Income Tax – Subtraction Modification – Toll Charges Paid by Chesapeake**
3 **Bay Bridge or Hatem Bridge Commuters**

4 FOR the purpose of allowing a subtraction modification under the Maryland income
5 tax for certain toll charges paid by certain individuals under certain
6 circumstances; requiring an individual to submit certain documentation to
7 qualify for the subtraction modification; providing for the application of this Act;
8 and generally relating to a subtraction modification under the Maryland income
9 tax for certain toll charges paid by certain individuals under certain
10 circumstances.

11 BY repealing and reenacting, without amendments,
12 Article – Tax – General
13 Section 10–207(a)
14 Annotated Code of Maryland
15 (2010 Replacement Volume and 2013 Supplement)

16 BY adding to
17 Article – Tax – General
18 Section 10–207(bb)
19 Annotated Code of Maryland
20 (2010 Replacement Volume and 2013 Supplement)

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

23 **Article – Tax – General**

24 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) (1) THE SUBTRACTION UNDER SUBSECTION (A) OF THIS SECTION**
5 **INCLUDES THE AMOUNT OF TOLL CHARGES PAID BY AN INDIVIDUAL FOR**
6 **NONCOMMERCIAL TRAVEL ON THE WILLIAM PRESTON LANE, JR. MEMORIAL**
7 **(CHESAPEAKE BAY) BRIDGE OR THOMAS J. HATEM MEMORIAL BRIDGE**
8 **DURING THE TAXABLE YEAR IF THE INDIVIDUAL:**

9 **(I) PARTICIPATES IN THE COMMUTER DISCOUNT RATE**
10 **PROGRAM ESTABLISHED BY THE MARYLAND TRANSPORTATION AUTHORITY;**
11 **AND**

12 **(II) PAYS THE TOLL CHARGES THROUGH THE E-ZPASS**
13 **MARYLAND PROGRAM.**

14 **(2) TO QUALIFY FOR THE SUBTRACTION MODIFICATION**
15 **PROVIDED UNDER THIS SUBSECTION, AN INDIVIDUAL MUST ATTACH TO THE**
16 **INDIVIDUAL'S INCOME TAX RETURN OR OTHERWISE FILE WITH THE**
17 **COMPROLLER PROOF OF THE AMOUNT OF TOLL CHARGES PAID BY THE**
18 **INDIVIDUAL DURING THE TAXABLE YEAR.**

19 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
20 July 1, 2014, and shall be applicable to all taxable years beginning after December 31,
21 2013.