

# SENATE BILL 730

Q3  
SB 190/10 – B&T

2lr2554

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By: **Senator Muse**

Introduced and read first time: February 3, 2012

Assigned to: Budget and Taxation

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## A BILL ENTITLED

1 AN ACT concerning

2 **Seniors Tax Relief Act**

3 FOR the purpose of altering the amount allowed as a deduction for additional  
4 exemptions under the Maryland income tax for certain individuals who as of the  
5 last day of the taxable year are blind or are at least a certain age; providing for  
6 the application of this Act; and generally relating to certain exemptions allowed  
7 to be deducted to determine Maryland taxable income.

8 BY repealing and reenacting, with amendments,  
9 Article – Tax – General  
10 Section 10–211  
11 Annotated Code of Maryland  
12 (2010 Replacement Volume and 2011 Supplement)

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

15 **Article – Tax – General**

16 10–211.

17 (a) Except as provided in subsection (b) of this section, whether or not a  
18 federal return is filed, to determine Maryland taxable income, an individual other  
19 than a fiduciary may deduct as an exemption:

20 (1) \$3,200 for each exemption that the individual may deduct in the  
21 taxable year to determine federal taxable income under § 151 of the Internal Revenue  
22 Code;

23 (2) an additional \$3,200 for each dependent, as defined in § 152 of the  
24 Internal Revenue Code, who is at least 65 years old on the last day of the taxable year;

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (3) [an additional \$1,000] if the individual, on the last day of the  
2 taxable year, is at least 65 years old, AN ADDITIONAL:

3 (I) \$1,500 FOR A TAXABLE YEAR BEGINNING AFTER  
4 DECEMBER 31, 2013, BUT BEFORE JANUARY 1, 2015;

5 (II) \$2,350 FOR A TAXABLE YEAR BEGINNING AFTER  
6 DECEMBER 31, 2014, BUT BEFORE JANUARY 1, 2016; AND

7 (III) \$3,200 FOR A TAXABLE YEAR BEGINNING AFTER  
8 DECEMBER 31, 2015; and

9 (4) [an additional \$1,000] if the individual, on the last day of the  
10 taxable year, is a blind individual, as described in § 10-208(c) of this subtitle, AN  
11 ADDITIONAL:

12 (I) \$1,500 FOR A TAXABLE YEAR BEGINNING AFTER  
13 DECEMBER 31, 2013, BUT BEFORE JANUARY 1, 2015;

14 (II) \$2,350 FOR A TAXABLE YEAR BEGINNING AFTER  
15 DECEMBER 31, 2014, BUT BEFORE JANUARY 1, 2016; AND

16 (III) \$3,200 FOR A TAXABLE YEAR BEGINNING AFTER  
17 DECEMBER 31, 2015.

18 (b) (1) If an individual other than one described in paragraph (2) of this  
19 subsection has federal adjusted gross income for the taxable year greater than  
20 \$100,000, the amount allowed for each exemption under subsection (a)(1) or (2) of this  
21 section is limited to:

22 (i) \$2,400 if federal adjusted gross income for the taxable year  
23 does not exceed \$125,000;

24 (ii) \$1,800 if federal adjusted gross income for the taxable year  
25 is greater than \$125,000 but not greater than \$150,000;

26 (iii) \$1,200 if federal adjusted gross income for the taxable year  
27 is greater than \$150,000 but not greater than \$200,000; and

28 (iv) \$600 if federal adjusted gross income for the taxable year is  
29 greater than \$200,000.

30 (2) If a married couple filing a joint return or an individual described  
31 in § 2 of the Internal Revenue Code as a head of household or as a surviving spouse

1 has federal adjusted gross income for the taxable year greater than \$150,000, the  
2 amount allowed for each exemption under subsection (a)(1) or (2) of this section is  
3 limited to:

4 (i) \$2,400 if federal adjusted gross income for the taxable year  
5 does not exceed \$175,000;

6 (ii) \$1,800 if federal adjusted gross income for the taxable year  
7 is greater than \$175,000 but not greater than \$200,000;

8 (iii) \$1,200 if federal adjusted gross income for the taxable year  
9 is greater than \$200,000 but not greater than \$250,000; and

10 (iv) \$600 if federal adjusted gross income for the taxable year is  
11 greater than \$250,000.

12 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
13 July 1, 2012, and shall be applicable to all taxable years beginning after December 31,  
14 2013.