HOUSE BILL 1183

Q3 1lr2848

By: Delegate Kipke

Introduced and read first time: February 8, 2021

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2	Income Tax - Standard Deduction - Charitable Contributions
3	FOR the purpose of altering the calculation of a certain standard deduction allowed under
4	the Maryland income tax to include, under certain circumstances, a certain
5	adjustment for certain charitable contributions; providing for the application of this
6	Act; and generally relating to the standard deduction allowed under the Maryland
7	income tax.
8	BY repealing and reenacting, with amendments,
9	Article - Tax - General
10	Section 10–217
11	Annotated Code of Maryland
12	(2016 Replacement Volume and 2020 Supplement)
13	SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,
14	That the Laws of Maryland read as follows:
15	Article - Tax - General
16	10–217.
17	(a) (1) (i) Except as otherwise provided in this subsection, an individual
18	may elect to use the standard deduction to compute Maryland taxable income whether or
19	not the individual itemizes deductions on the individual's federal income tax return in
20	determining federal taxable income.
21	(ii) If an individual elects to use the standard deduction on the
$\frac{1}{22}$	federal income tax return, the individual may not take any itemized deduction in § 10–218

A fiduciary may not use the standard deduction.

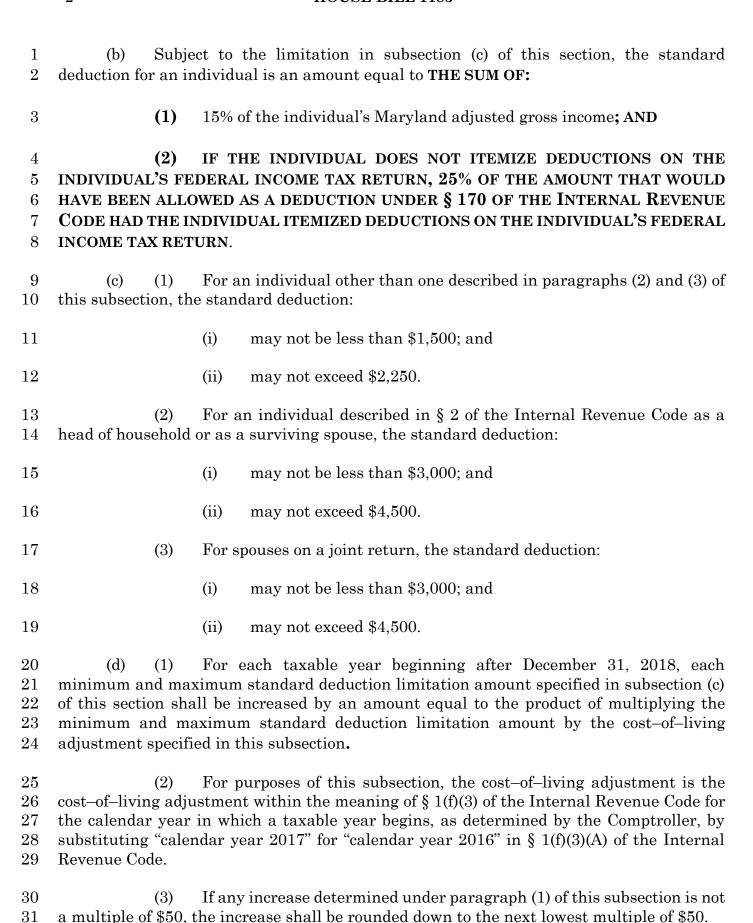
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of this subtitle.

(2)





- SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1
- 2 1, 2021, and shall be applicable to all taxable years beginning after December 31, 2020.