

Bill No.: _____
Requested: _____
Committee: _____

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By: **Senator Lam**

A BILL ENTITLED

1 AN ACT concerning

2 **Income Tax – Subtraction Modification – Rental Subsidy Under the Howard**
3 **County “Live Where You Work” Program**

4 **Ho. Co. 20–20**

5 FOR the purpose of allowing a subtraction modification under the Maryland income tax for
6 the value of a subsidy for rental expenses received by a resident of Howard County
7 under a certain program of the Downtown Columbia Plan; providing for the
8 application of this Act; and generally relating to a subtraction under the Maryland
9 income tax for the value of certain rental subsidies.

10 BY repealing and reenacting, without amendments,
11 Article – Tax – General
12 Section 10–207(a)
13 Annotated Code of Maryland
14 (2016 Replacement Volume and 2019 Supplement)

15 BY adding to
16 Article – Tax – General
17 Section 10–207(hh)
18 Annotated Code of Maryland
19 (2016 Replacement Volume and 2019 Supplement)

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.
[Brackets] indicate matter deleted from existing law.



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

3 **Article – Tax – General**

4 10–207.

5 (a) To the extent included in federal adjusted gross income, the amounts under
6 this section are subtracted from the federal adjusted gross income of a resident to determine
7 Maryland adjusted gross income.

8 **(HH) THE SUBTRACTION UNDER SUBSECTION (A) OF THIS SECTION INCLUDES**
9 **THE VALUE OF A SUBSIDY FOR RENTAL EXPENSES RECEIVED BY A RESIDENT OF**
10 **HOWARD COUNTY UNDER THE “LIVE WHERE YOU WORK” PROGRAM OF THE**
11 **DOWNTOWN COLUMBIA PLAN.**

12 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
13 1, 2020, and shall be applicable to all taxable years beginning after December 31, 2019.