

# HOUSE BILL 1510

Q3

0lr0780

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By: **Howard County Delegation**

Introduced and read first time: February 7, 2020

Assigned to: Ways and Means

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## 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)

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

22 **Article – Tax – General**

23 10–207.

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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 under  
2 this section are subtracted from the federal adjusted gross income of a resident to determine  
3 Maryland adjusted gross income.

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

8           SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July  
9 1, 2020, and shall be applicable to all taxable years beginning after December 31, 2019.