

# HOUSE BILL 882

Q3

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By: **Delegates Glass, Boteler, Cardin, Fisher, Frush, Ivey, McComas, A. Miller, Mitchell, Ready, and Rosenberg**

Introduced and read first time: February 9, 2012

Assigned to: Ways and Means

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## A BILL ENTITLED

1 AN ACT concerning

2 **Income Tax Credit – Cat and Dog Adoption**

3 FOR the purpose of allowing an individual who adopts a cat or dog from certain  
4 animal shelters or rescue facilities a credit against the State income tax;  
5 providing that an individual may not claim the credit for more than 1 taxable  
6 year with respect to the same cat or dog; providing that an individual may not  
7 claim a credit greater than a certain amount for any taxable year; requiring the  
8 Comptroller to adopt certain regulations; providing for the application of this  
9 Act; and generally relating to a credit against the State income tax for adopting  
10 a cat or dog.

11 BY adding to

12 Article – Tax – General

13 Section 10–731

14 Annotated Code of Maryland

15 (2010 Replacement Volume and 2011 Supplement)

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

18 **Article – Tax – General**

19 **10–731.**

20 **(A) (1) SUBJECT TO THE LIMITATIONS OF THIS SECTION, AN**  
21 **INDIVIDUAL WHO ADOPTS A CAT OR DOG FROM AN ANIMAL SHELTER OR A**  
22 **RESCUE FACILITY DURING THE TAXABLE YEAR MAY CLAIM A CREDIT AGAINST**  
23 **THE STATE INCOME TAX IN THE AMOUNT OF \$100.**

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1           **(2) AN INDIVIDUAL MAY NOT CLAIM THE CREDIT UNDER**  
2 **PARAGRAPH (1) OF THIS SUBSECTION FOR MORE THAN 1 TAXABLE YEAR WITH**  
3 **RESPECT TO THE SAME CAT OR DOG.**

4           **(B) FOR ANY TAXABLE YEAR THE CREDIT ALLOWED UNDER THIS**  
5 **SECTION MAY NOT EXCEED THE LESSER OF:**

6                   **(1) THE STATE INCOME TAX FOR THAT TAXABLE YEAR; OR**

7                   **(2) \$100.**

8           **(C) THE COMPTROLLER SHALL ADOPT REGULATIONS TO CARRY OUT**  
9 **THE PROVISIONS OF THIS SECTION AND TO SPECIFY THE DOCUMENTATION**  
10 **REQUIRED TO CLAIM THE TAX CREDIT UNDER THIS SECTION.**

11           SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
12 July 1, 2012, and shall be applicable to all taxable years beginning after December 31,  
13 2011.