



MSBA Bill Report 3A - Business and Taxation (2024.01.30)

January 30, 2024

(2024.01.30)

MD - HB712 Public Information Act - Denials - Confidential Information

Last Action: Text - First - Public Information Act - Denials - Confidential Information (January 26, 2024)

Primary Sponsor: Delegate Samuel I. Rosenberg (D)

Committee: Health and Government Operations (House)

Scheduled Hearing:

Health and Government Operations (House)

Date: February 13, 2024

Time: 1:00pm (EST)

Location: House Office Building, Room 240, Annapolis, MD

Summary:

Establishing that a custodian is required to deny inspection of certain confidential information only if the disclosure is likely to result in substantial competitive harm to the person from which the information was obtained; and establishing that a custodian may deny inspection of certain confidential information only if the disclosure is likely to result in substantial competitive harm to the entity that owns the information.

Statutes Amended:

4-335,

4-348 Article - General Provisions

MD - HB713 Income Tax - Subtraction Modification for Military Retirement Income - Individuals Under the Age of 55

Last Action: Hearing 2/15 at 1:00 p.m. (January 26, 2024)

Primary Sponsor: Delegate Mike Griffith (R)

Committee: Ways and Means (House)

Scheduled Hearing:

Ways and Means (House)

Date: February 15, 2024

Time: 1:00pm (EST)

Location: House Office Building, Room 130, Annapolis, MD

Summary:

Increasing the amount of a subtraction modification from \$12,500 to \$20,000 under the Maryland income tax for military retirement income for individuals who are under the age of 55 years; and applying the Act to all taxable years beginning after December 31, 2023.

Statutes Amended:

10-207 Article - Tax - General

MD - HB714 [Income Tax - Subtraction Modification - Public Safety Employee Retirement Income](#)

Last Action: Hearing 2/15 at 1:00 p.m. (January 26, 2024)

Primary Sponsor: Delegate Mike Griffith (R)

Committee: Ways and Means (House)

Scheduled Hearing:

Ways and Means (House)

Date: February 15, 2024

Time: 1:00pm (EST)

Location: House Office Building, Room 130, Annapolis, MD

Summary:

Increasing, from \$15,000 to \$20,000, the amount allowed as a subtraction modification under the Maryland income tax for retirement income attributable to an individual's employment as a public safety employee; and applying the Act to all taxable years beginning after December 31, 2023.

Cross-filed Bill: SB588

Statutes Amended:

10-207 Article - Tax - General

MD - HB717 [Income Tax - Credit for Employers Providing Parental Engagement Leave](#)

Last Action: Hearing 2/15 at 1:00 p.m. (January 26, 2024)

Primary Sponsor: Delegate Jeffrie E. Long, Jr. (D)

Committee: Ways and Means (House)

Scheduled Hearing:

Ways and Means (House)

Date: February 15, 2024

Time: 1:00pm (EST)

Location: House Office Building, Room 130, Annapolis, MD

Summary:

Allowing employers who provide certain parental engagement leave to certain qualified employees during the taxable year a credit against the State income tax; requiring the State Department of Education, in consultation with the Comptroller, to develop and make available a certain certification form; requiring a certain qualified employee to obtain the signatures of a certain county board member and certain school personnel under certain circumstances; and making the credit refundable under certain circumstances.

Cross-filed Bill: SB64

(2024.01.30)

MD - HB719 Income Tax - Credit for Parent and Guardian Volunteers in Elementary and Secondary Schools

Last Action: Hearing 2/15 at 1:00 p.m. (January 26, 2024)

Primary Sponsor: Delegate Jeffrie E. Long, Jr. (D)

Committee: Ways and Means (House)

Scheduled Hearing:

Ways and Means (House)

Date: February 15, 2024

Time: 1:00pm (EST)

Location: House Office Building, Room 130, Annapolis, MD

Summary:

Allowing certain eligible taxpayers who volunteer in a certain elementary and secondary school a credit against the State income tax in an amount equal to \$20 for each volunteer hour, not to exceed \$500; requiring the State Department of Education, in consultation with the Comptroller, to develop and make available a certain application and tax credit certificate; requiring a certain county board member or school administrator to issue tax credit certificates in a certain manner; making the credit refundable; etc.

Cross-filed Bill: SB198

MD - HB721 Baltimore City - Tax Sales - Owner-Occupied Residential Property

Last Action: Hearing 2/20 at 1:00 p.m. (January 29, 2024)

Primary Sponsor: Delegate Regina T. Boyce (D)

Committee: Ways and Means (House)

Scheduled Hearing:

Ways and Means (House)

Date: February 20, 2024

Time: 1:00pm (EST)

Location: House Office Building, Room 130, Annapolis, MD

Summary:

Authorizing the collector of taxes in Baltimore City to withhold any owner-occupied residential property from tax sale.

Cross-filed Bill: SB519

Statutes Amended:

14-811 Article - Tax - Property

(2024.01.30)

MD - SB590 Human Relations - Discrimination - Protected Characteristics (Equal Opportunity for All Marylanders Act)

Last Action: Text - First - Human Relations - Discrimination - Protected Characteristics (Equal Opportunity for All Marylanders Act) (January 26, 2024)

Primary Sponsor: Senator Clarence K. Lam (D)

Committees:

Finance (Senate)

Judicial Proceedings (Senate)

Summary:

Altering certain provisions of law prohibiting discrimination based on certain protected characteristics to include prohibitions on discrimination based on sexual orientation, gender identity, race, religious beliefs, marital status, and disability.

Statutes Amended:

10-304,

10-305,

2-207,

3-209 Article - Criminal Law

11-102,

12-113,

12-305,

12-503,

12-603,

12-702,

12-704 Article - Commercial Law

13-219,

19-101,

19-102,

19-103,

19-114,

19-115 Article - State Finance and Procurement

14-5F-10,

19-311 Article - Health Occupations

15-112,

27-910 Article - Insurance

16-204,

16-304 Article - Land Use

16-305 Article - Housing and Community Development

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18-204,

7-507 Article - Public Utilities

19-408,

19-710,

19-725 Article - Health - General

23-605,

23-806,

6-104,

7-128 Article - Education

3-304,

3-307 Article - Labor and Employment

5-106,

8-102 Article - Courts and Judicial Proceedings

8-214 Article - Tax - Property

8-707 Article - Human Services

8A-801 Article - Real Property

MD - SB603 Internet Gaming - Authorization and Implementation

Last Action: Hearing 2/28 at 1:00 p.m. (January 29, 2024)

Primary Sponsor: Senator Ron Watson (D)

Committee: Budget and Taxation (Senate)

Scheduled Hearing:

Budget and Taxation (Senate)

Date: February 28, 2024

Time: 1:00pm (EST)

Location: West Miller Senate Building, Room 3, Annapolis, MD

Summary:

Authorizing the State Lottery and Gaming Control Commission to issue certain licenses to certain video lottery operators and certain qualified applicants to conduct or participate in certain Internet gaming operations in the State; authorizing the Governor, on recommendation of the Commission, to enter into certain multijurisdictional Internet gaming agreements with certain other governments, subject to certain limitations; and submitting the Act to a referendum of the qualified voters of the State.

Statutes Amended:

5-206 Article - Education

9-1F-01 through 9-1F-11 Article - State Government

(2024.01.30)

[MD - SB622 Community Reinvestment and Repair Fund - Funding \(Maryland Reparations Act of 2024\)](#)

Last Action: Hearing 2/14 at 1:00 p.m. (January 29, 2024)

Primary Sponsor: Senator Jill P. Carter (D)

Committee: Budget and Taxation (Senate)

Scheduled Hearing:

Budget and Taxation (Senate)

Date: February 14, 2024

Time: 1:00pm (EST)

Location: West Miller Senate Building, Room 3, Annapolis, MD

Summary:

Requiring that a certain amount of revenue from the State individual income tax and Maryland estate tax be distributed to the Community Reinvestment and Repair Fund; altering the rates and rate brackets under the State income tax on certain income of individuals; providing for an additional State individual income tax rate on the net capital gains of individuals; altering a certain limit on the unified credit used for determining the Maryland estate tax; increasing the rate of the sales and use tax for cannabis from 9% to 14%; etc.

Statutes Amended:

10-105,

11-104,

2-605.3,

2-801,

7-309 Article - Tax - General

1-322 Article - Alcoholic Beverages and Cannabis

[MD - SB625 Baltimore City Unpaid Water and Sewer Charges Tax Sales of Non-Owner Occupied Residential Property](#)

Last Action: Hearing 2/14 at 1:00 p.m. (January 29, 2024)

Primary Sponsor: Senator Cory V. McCray (D)

Committee: Budget and Taxation (Senate)

Scheduled Hearing:

Budget and Taxation (Senate)

Date: February 14, 2024

Time: 1:00pm (EST)

Location: West Miller Senate Building, Room 3, Annapolis, MD

Summary:

(2024.01.30)

Authorizing the Mayor and City Council of Baltimore City to sell at tax sale a residential property to enforce a lien for unpaid charges for water and sewer service if the property is not owner-occupied.

Statutes Amended:

14-811,

14-849.1 Article - Tax - Property

[MD - SB634 Maryland Technology Development Corporation - Authority](#)

Last Action: Text - First - Maryland Technology Development Corporation - Authority (January 29, 2024)

Primary Sponsor: Senator Katherine Klausmeier (D)

Committee: Finance (Senate)

Summary:

Authorizing the Maryland Technology Development Corporation, subject to a written agreement, to provide certain outside entities administrative services or support and to receive compensation for providing the services or support.

Statutes Amended:

10-408 Article - Economic Development

[MD - SB639 Property Tax Exemption - Disabled Veterans - Service Connected Disability](#)

Last Action: First Reading Budget and Taxation (January 29, 2024)

Primary Sponsor: Senator Benjamin Brooks (D)

Committee: Budget and Taxation (Senate)

Summary:

Expanding eligibility for a property tax exemption for the dwelling house of a disabled veteran to include veterans with at least an 80% service connected disability; and applying the Act to all taxable years beginning after June 30, 2024.

Statutes Amended:

7-208 Article - Tax - Property

[MD - SB640 Property Tax Exemption for Community Solar Energy Generating Systems - Limitation on Generating Capacity - Alteration](#)

Last Action: First Reading Budget and Taxation (January 29, 2024)

Primary Sponsor: Senator Benjamin Brooks (D)

Committee: Budget and Taxation (Senate)

Summary:

Increasing, from 2 megawatts to 5 megawatts, the limitation on the generating capacity for certain community solar energy generating systems that are exempt from personal property taxes.

(2024.01.30)

Cross-filed Bill: HB361

Statutes Amended:

7-237 Article - Tax - Property

7-306.2 Article - Public Utilities