

HOUSE	SENATE	TITLE	SPONSOR
HB0039		Effective Corporate Tax Rate Transparency Act of 2023	Delegate Charkoudian
HB0046		Corporate Income Tax - Combined Reporting	Delegate Lehman
SB0576		Corporate Income Tax - Combined Reporting	Sen. Lewis Young
HB0067		Sales and Use Tax – Alteration of Rate Due to Inflation	Delegate Long, R.
HB0086	<i>(Crossfiled with SB0189)</i>	Disclosure of Tax Information – Maryland Small Business Retirement Savings Board – Authorization	Delegate Qi

(Crossfiled with HB0086)	SB0189	Maryland Saves Data Sharing Act	Senator Rosapepe
HB0142	(Crossfiled with SB0270)	More Local Tax Relief for Working Families Act of 2023	Delegate Palakovich Carr
(Crossfiled with HB0142)	SB0270	More Local Tax Relief for Working Families Act of 2023	Senator Rosapepe
HB0171		Corporations and Associations – Annual Reports – Filing Fees	Delegates Qi
HB0191		Income Tax - Payments of Fines, Penalties, and Other Amounts - Addition Modification	Delegate Palakovich Carr
	SB0240	Income Tax – Out-of-State Taxes Paid by Pass-Through Entities – Addition Modification	Senator Guzzone (by request of Comptroller's Office)
HB0337		Income Tax – Capital Gains, Dividends, and Foreign-Derived Intangible Income – Alterations (Investing in Marylanders Act of 2023)	Delegate Palakovich Carr

HB0442	<i>Crossfiled with SB0408</i>	Income Tax - Subtraction Modification - Qualified Broadband Grants	Delegate Tomlinson
<i>Crossfiled with HB0442</i>	SB0408	Income Tax – Subtraction Modification – Qualified Broadband Grants	Senator Ready
	SB432	Inheritance Tax - Repeal	Senator Corderman
	SB461	Retirement Tax Elimination Act of 2023	Senator Hershey
HB547	<i>(Crossfiled with SB0552)</i>	Family Prosperity Act of 2023	The Speaker (By Request - Administration)
<i>(Crossfiled with HB547)</i>	SB0552	Family Prosperity Act of 2023	The President (By Request - Administration)

HB551	<i>(Crossfiled with SB0547)</i>	<i>[Broadband Expansion Incentive Act of 2023]</i> Office of Statewide Broadband - Study of Broadband Expansion Incentives	The Speaker (By Request - Administration)
<i>(Crossfiled with HB551)</i>	SB0547	Broadband Expansion Incentive Act of 2023	The President (By Request - Administration)
HB554	<i>(Crossfiled with SB0553)</i>	Income Tax - Subtraction Modification for Military Retirement Income (Keep Our Heroes Home Act)	The Speaker (By Request - Administration)
<i>(Crossfiled with HB554)</i>	SB0553	Income Tax - Subtraction Modification for Military Retirement Income (Keep Our Heroes Home Act)	The President (By Request - Administration)
HB678		Sales and Use Tax - Electricity for Agricultural Purposes	Delegate Sample-Hughes
HB0741		Corporate Income Tax - Rate Reduction (Economic Competitiveness Act of 2023)	Delegate Hartman
<i>Crossfiled with HB0707</i>	SB0660	Office of the Comptroller – Taxpayer Advocate Division	The President (By Request - Office of the Comptroller)
HB0707	<i>Crossfiled with SB0660</i>	Office of the Comptroller - Taxpayer Advocate Division	The Speaker (By Request - Office of the Comptroller)

2023 BILL TRACKING MASTER LIST

SYNOPSIS	COMMITTEE
Requiring a publicly traded corporation that is required to file a Maryland income tax return to attach a statement identifying the corporation's effective tax rate and an explanation of the calculation of the effective tax rate; and requiring that the statement be made under oath, signed in the same manner as required for income tax returns, subject to audit by the Comptroller, and treated as confidential taxpayer information.	Ways and Means
Requiring affiliated corporations to compute Maryland taxable income using a certain combined reporting method; authorizing certain corporations, subject to regulations adopted by the Comptroller, to determine certain income using the water's edge method; providing a subtraction modification under the Maryland corporate income tax for certain changes to a certain combined group's deferred tax assets or liabilities that are the result of certain provisions of the Act; etc.	Ways and Means
Requiring affiliated corporations to compute Maryland taxable income using a certain combined reporting method; authorizing certain corporations, subject to regulations adopted by the Comptroller, to determine certain income using the water's edge method; providing a subtraction modification under the Maryland corporate income tax for certain changes to a certain combined group's deferred tax assets or liabilities that are the result of certain provisions of the Act; etc.	Budget and Taxation
Decreasing, from 6% to 5%, the sales and use tax rate for a 12-month period beginning July 1 if a certain inflation rate, as determined by the Comptroller, is at least 6%.	Ways and Means
Authorizing, subject to certain limitations, the disclosure of certain tax information to the Maryland Small Business Retirement Savings Board and its authorized contractors for the purposes of administering the Maryland Small Business Retirement Savings Program and Trust.	Ways and Means

<p>Authorizing, subject to certain limitations, the disclosure of certain tax information to the Maryland Small Business Retirement Savings Board and its authorized contractors for the purposes of administering the Maryland Small Business Retirement Savings Program and Trust.</p>	<p>Budget and Taxation</p>
<p>Altering, from 3.2% to 3.7%, the maximum tax rate that a county may impose on an individual's Maryland taxable income, subject to certain limitations.</p>	<p>Ways and Means</p>
<p>Altering, from 3.2% to 3.7%, the maximum tax rate that a county may impose on an individual's Maryland taxable income, subject to certain limitations.</p>	<p>Budget and Taxation</p>
<p>Eliminating the filing fees for certain annual reports paid by business entities to the State Department of Assessments and Taxation if the annual report is filed electronically or the business entity does not report any personal property for which property tax is owed; and applying the Act to annual reports due on or after April 15, 2024.</p>	<p>Economic Matters</p>
<p>Providing an addition modification under the Maryland income tax for the amount of certain trade or business expenses paid or incurred during the taxable year that are deducted under the Internal Revenue Code for the payment of certain fines, penalties, or other amounts; and applying the Act to all taxable years beginning after December 31, 2022.</p>	<p>Ways and Means</p>
<p>Providing, for taxable years beginning after December 31, 2022, an addition modification under the Maryland income tax for the amount of a certain tax credit claimed for certain taxes paid to another state by a member of a pass-through entity under certain circumstances.</p>	<p>Budget and Taxation</p>
<p>Providing for an additional State individual income tax rate on the net capital gains of individuals; providing addition modifications under the Maryland income tax for certain deductions for foreign income under the Internal Revenue Code; altering a certain addition modification for certain corporate interest expenses and intangible expenses; altering a certain subtraction modification for certain dividends from a foreign corporation to preclude inclusion of certain income treated as dividends under the Internal Revenue Code; etc.</p>	<p>Ways and Means</p>

<p>Allowing a subtraction modification under the Maryland income tax for federal, State, or local grants for broadband infrastructure awarded during the taxable year for broadband deployment.</p>	<p>Ways and Means</p>
<p>Allowing a subtraction modification under the Maryland income tax for certain qualified broadband grants awarded during the taxable year for broadband deployment.</p>	<p>Budget and Taxation</p>
<p>Repealing the inheritance tax; and applying the Act to decedents dying after June 30, 2023.</p>	<p>Budget and Taxation</p>
<p>Allowing, subject to certain limitations, a subtraction modification under the Maryland income tax for up to a certain amount each year for certain individuals who are receiving certain benefits under the Social Security Act or who are at least 65 years old and are not employed full-time; prohibiting income included in certain subtraction modifications from being included under the subtraction modification; etc.</p>	<p>Budget and Taxation</p>
<p>Altering the percentage of the federal earned income tax credit used for determining the amount that an individual may claim as a refund under the Maryland earned income tax credit under certain circumstances; repealing a certain limitation on the amount certain individuals may claim as a refund under the credit; altering the definition of "qualified child" and income eligibility requirements for purposes of qualifying for a certain credit against the State income tax for certain dependent children; etc.</p>	<p>Ways and Means</p>
<p>Altering the percentage of the federal earned income tax credit used for determining the amount that an individual may claim as a refund under the Maryland earned income tax credit under certain circumstances; repealing a certain limitation on the amount certain individuals may claim as a refund under the credit; altering the definition of "qualified child" and income eligibility requirements for purposes of qualifying for a certain credit against the State income tax for certain dependent children; etc.</p>	<p>Budget and Taxation</p>

<p>Allowing a subtraction modification under the Maryland income tax for certain qualified broadband grants awarded during the taxable year for broadband deployment; and providing an exemption from the sales and use tax for the sale of certain equipment related to providing Internet service and deploying broadband.</p>	<p>Ways and Means</p>
<p>Allowing a subtraction modification under the Maryland income tax for certain qualified broadband grants awarded during the taxable year for broadband deployment; and providing an exemption from the sales and use tax for the sale of certain equipment related to providing Internet service and deploying broadband.</p>	<p>Budget and Taxation</p>
<p>Increasing the amount of a certain subtraction modification under the Maryland income tax for certain military retirement income received by individuals, regardless of age, for certain military service to \$25,000 for the taxable year beginning after December 31, 2022, and \$40,000 for taxable years beginning after December 31, 2023.</p>	<p>Ways and Means</p>
<p>Increasing the amount of a certain subtraction modification under the Maryland income tax for certain military retirement income received by individuals, regardless of age, for certain military service.</p>	<p>Budget and Taxation</p>
<p>Exempting from the sales and use tax the sale of electricity used for agricultural purposes such as raising livestock or poultry, preparing, irrigating, or tending the soil, or planting, maintaining, or transporting seeds or crops.</p>	<p>Ways and Means</p>
<p>Decreasing, over 5 taxable years, the State corporate income tax rate from 8.25% to 6.25%.</p>	<p>Ways and Means</p>
<p>Establishing the Taxpayer Advocate Division in the Office of the Comptroller to assist taxpayers and their representatives in resolving certain taxpayer problems and complaints and represent taxpayers' interests in a certain manner.</p>	<p>Budget & Taxation</p>
<p>Establishing the Taxpayer Advocate Division in the Office of the Comptroller to assist taxpayers and their representatives in resolving certain taxpayer problems and complaints and represent taxpayers' interests in a certain manner.</p>	<p>Appropriations</p>

MDCC POLICY COMMITTEE/REC	LEGISLATIVE COMMITTEE POSITION
Tax	Oppose
Tax	Oppose
Tax	Oppose
Tax	<i>Monitor</i>
Tax; Labor & Employment; Business Regs	<i>Monitor</i>

Tax	<i>Monitor</i>
Tax	<i>Monitor</i>
Tax	<i>Monitor</i>
Tax & Business Regs	<i>Monitor</i>
Tax	<i>Monitor</i>
Tax	<i>Monitor</i>
Tax	Oppose

Tax and Cyber & Tech	<i>Monitor</i>
Tax and Cyber & Tech	<i>Monitor</i>
Tax	Support
Tax	Support
Tax	<i>Monitor</i>
Tax	<i>Monitor</i>

STATUS	FINAL STATUS
In the House - Third Reading Passed (96-37) - In the Senate - Hearing 3/29 at 1:00 p.m.	DIED
In the House - Hearing 2/02 at 1:00 p.m.	DIED
In the Senate - Hearing 3/07 at 1:00 p.m.	DIED
Hearing 2/2 at 1pm	DIED
In the House - Third Reading Passed (108-30) - In the Senate - Third Reading Passed (46-0) - In the House - Returned Passed	In the House - Return Passed

In the Senate - Third Reading Passed (45-0) - In the House - Third Reading Passed (118-18) - In the Senate - Returned Passed	In the Senate - Return Passed
In the House - Hearing 2/02 at 1:00 p.m.	DIED
In the Senate - Hearing 2/08 at 1:00 p.m.	DIED
In the House - Hearing 2/08 at 1:00 p.m.	DIED
In the House - Third Reading Passed (98-39) - In the Senate - Third Reading Passed with Amendments (35-12)	
In the Senate - Third Reading Passed (30-10) - In the House - Third Reading Passed (102-35)	Passed Both Chambers
In the House - Hearing 2/09 at 1:00 p.m.	DIED

In the House - Hearing 2/16 at 1:00 p.m.	DIED
In the Senate - Hearing 2/22 at 1:00 p.m.	DIED
In the Senate - Hearing 2/22 at 1:00 p.m.	DIED
In the Senate - Hearing 3/09 at 1:00 p.m.	DIED
In the House - Third Reading Passed (101-35) - In the Senate - Third Reading Passed (31-12) - In the House - Returned Passed	Approved by the Governor - Chapter 4
In the Senate - Third Reading Passed (32-13) - In the House - Third Reading Passed (99-37) - In the Senate - Returned Passed	Approved by the Governor - Chapter 3

In the House - Third Reading Passed (135-1) - In the Senate - Third Reading Passed with Amendments (45-0) - In the House - Passed Enrolled	In the House - Passed Enrolled
In the Senate - Third Reading Passed (47-0) - In the House - First Reading House Rules and Executive Nominations	DIED
In the House - Third Reading Passed (139-0); In the Senate - Third Reading Passed (46-0) - In the House - Returned Passed	In the House - Returned Passed
In the Senate - Third Reading Passed (43-0) - In the House - Third Reading Passed (138-0) - In the Senate - Returned Passed	In the Senate - Returned Passed
In the House - Third Reading Passed (136-0)	DIED
In the House - Hearing 2/23 at 1:00 p.m.	DIED
In the Senate - Third Reading Passed (45-0) - In the House - Third Reading Passed with Amendments (137-0) - In the Senate - Passed Enrolled	In the Senate - Passed Enrolled
In the House - Third Reading Passed (136-0) - In the Senate - Third Reading Passed (43-0) - In the House - Returned Passed	In the House - Returned Passed