

Bill No.: _____

Requested: _____

Committee: _____

Drafted by: Butler

Typed by: Summer

Stored – 02/04/20

Proofread by _____

Checked by _____

By: Prince George’s County Delegation

A BILL ENTITLED

1 AN ACT concerning

2 Prince George’s County – County Income Tax – Credit for Primary and
3 Specialty Health Care Providers

4 FOR the purpose of authorizing the governing body of Prince George’s County to allow, by
5 law, certain primary or specialty health care providers to claim a tax credit up to a
6 certain amount against the county income tax under certain circumstances;
7 providing that the tax credit is allowed against the county income tax only;
8 authorizing the governing body of Prince George’s County to provide for certain
9 matters relating to the tax credit; requiring the county to notify the Comptroller by
10 a certain date if the tax credit is authorized; requiring the Comptroller, in
11 consultation with the Prince George’s County Office of Finance, to adopt certain
12 regulations; defining a certain term; providing for the application of this Act; and
13 generally relating to a county income tax credit for primary and specialty health care
14 providers.

15 BY repealing and reenacting, with amendments,
16 Article – Tax – General
17 Section 10–706
18 Annotated Code of Maryland
19 (2016 Replacement Volume and 2019 Supplement)

20 BY adding to

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 Article – Tax – General
2 Section 10–751
3 Annotated Code of Maryland
4 (2016 Replacement Volume and 2019 Supplement)

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

7 **Article – Tax – General**

8 10–706.

9 (a) Except as otherwise provided in this section, a credit allowed under this
10 subtitle is allowed against the State income tax only.

11 (b) A credit under § 10–701 of this subtitle is allowed against the total county and
12 State income taxes.

13 (c) (1) A credit allowed under § 10–704(a)(1) or § 10–709(b)(1) of this subtitle
14 is allowed against the State income tax only.

15 (2) A credit allowed under § 10–704(a)(2) [or], § 10–709(b)(2), **OR § 10–751**
16 of this subtitle is allowed against the county income tax only.

17 **10–751.**

18 **(A) IN THIS SECTION, “PRIMARY OR SPECIALTY HEALTH CARE PROVIDER”**
19 **MEANS A PHYSICIAN, A CLINICAL PSYCHOLOGIST, A DENTIST, AN OPTOMETRIST, AN**
20 **OSTEOPATHIC PHYSICIAN, OR A PODIATRIST WHO IS LICENSED TO PRACTICE IN THE**
21 **STATE.**

22 **(B) SUBJECT TO THE LIMITATIONS OF THIS SECTION, THE GOVERNING**
23 **BODY OF PRINCE GEORGE’S COUNTY MAY ALLOW, BY LAW, A PRIMARY OR**
24 **SPECIALTY HEALTH CARE PROVIDER TO CLAIM A TAX CREDIT AGAINST THE COUNTY**
25 **INCOME TAX OF PRINCE GEORGE’S COUNTY IF, DURING THE ENTIRE TAXABLE YEAR,**
26 **THE PRIMARY OR SPECIALTY HEALTH CARE PROVIDER WAS:**

27 **(1) DOMICILED IN PRINCE GEORGE’S COUNTY; AND**

1 **(2) EMPLOYED BY A MEDICAL PRACTICE, THE PRIMARY OFFICE OF**
2 **WHICH WAS LOCATED AND MAINTAINED WITHIN THE AREA OF PRINCE GEORGE'S**
3 **COUNTY DESIGNATED BY THE UNITED STATES POST OFFICE AS ZIP CODE 20743.**

4 **(C) THE CREDIT ALLOWED UNDER SUBSECTION (B) OF THIS SECTION SHALL**
5 **EQUAL THE LESSER OF:**

6 **(1) THE MAXIMUM AMOUNT ESTABLISHED BY THE GOVERNING BODY**
7 **OF PRINCE GEORGE'S COUNTY BY LAW, NOT TO EXCEED \$3,000; OR**

8 **(2) THE COUNTY INCOME TAX DUE FOR THAT TAXABLE YEAR.**

9 **(D) THE GOVERNING BODY OF PRINCE GEORGE'S COUNTY MAY PROVIDE,**
10 **BY LAW, FOR:**

11 **(1) SUBJECT TO SUBSECTION (B) OF THIS SECTION, THE AMOUNT,**
12 **APPLICABILITY, AND DURATION OF THE COUNTY INCOME TAX CREDIT UNDER THIS**
13 **SECTION;**

14 **(2) ADDITIONAL ELIGIBILITY CRITERIA FOR THE TAX CREDIT; AND**

15 **(3) ANY OTHER PROVISION NECESSARY TO CARRY OUT THE TAX**
16 **CREDIT UNDER THIS SECTION.**

17 **(E) IF THE GOVERNING BODY OF PRINCE GEORGE'S COUNTY AUTHORIZES**
18 **THE TAX CREDIT UNDER THIS SECTION, THE GOVERNING BODY SHALL NOTIFY THE**
19 **COMPTROLLER ON OR BEFORE JULY 1 OF THE CALENDAR YEAR IMMEDIATELY**
20 **PRECEDING THE FIRST TAXABLE YEAR FOR WHICH THE CREDIT WILL APPLY.**

21 **(F) THE COMPTROLLER, IN CONSULTATION WITH THE PRINCE GEORGE'S**
22 **COUNTY OFFICE OF FINANCE, SHALL ADOPT REGULATIONS NECESSARY TO CARRY**
23 **OUT THE PROVISIONS OF THIS SECTION.**

24 **SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July**
25 **1, 2020, and shall be applicable to all taxable years beginning after December 31, 2019.**