

(House Bill 342)

AN ACT concerning

Income Taxes - Deduction - Volunteer Expenses

FOR the purpose of continuing the income tax deduction for certain unreimbursed automobile travel expenses incurred by certain volunteers; and clarifying language.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes
Section 280(c)(12)
Annotated Code of Maryland
(1980 Replacement Volume and 1981 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland read(s) as follows:

Article 81 - Revenue and Taxes

280.

(c) There shall be subtracted from federal adjusted gross income:

(12) (i) [Amounts] EXCEPT AS OTHERWISE PROVIDED IN THIS PARAGRAPH, AMOUNTS representing unreimbursed automobile travel expenses incurred by an individual while serving as a volunteer:

1. [For taxable years beginning in 1980 and 1981 only, to] TO a nonprofit volunteer fire company, or any organization, the principal purpose or functions of which are the providing of medical, health, or nutritional care, and all of which constitute qualified organizations under Section 170 of the Internal Revenue Code; or

2. [For the taxable year beginning in 1981 only, to] TO provide assistance, other than assistance which consists of providing transportation, to handicapped individuals, as defined in Section 190 of the Internal Revenue Code, who are enrolled as students in the State community colleges.

(ii) The amount of the subtraction shall be based upon the standard mileage rate provided in § 162 of the Internal Revenue Code and reduced by the amount of unreimbursed automobile travel expenses claimed on the individual's federal tax return as an itemized deduction, as