

FOR the purpose of amending the subtraction modification for expenses incurred in providing readers for blind employees to permit any blind individual to subtract from federal adjusted gross income, for State income tax purposes, the a certain cost of obtaining a reader for certain uses; removing---the--limit--on--the--amount--of--the--subtraction modification--for--certain--expenses---incurred---by---blind individuals; clarifying the subtraction modification for expenses incurred in providing readers for blind employees and individuals by defining reader to include a human reader or a mechanical device; prohibiting the subtraction modification to a certain extent under certain circumstances; and providing for the application of this Act.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes
Section 280(c)(15)
Annotated Code of Maryland
(1980 Replacement Volume and 1984 Supplement)

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

Article 81 - Revenue and Taxes

280.

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

(15) (i) 1. Expenses incurred of up to \$1,000 for any one taxable year by employers in providing readers for blind employees of that employer; and

2. [Expenses] SUBJECT TO THE PROVISIONS OF ITEM (II) OF THIS PARAGRAPH, EXPENSES incurred [of up to \$1,000] OF UP TO ~~\$1,000~~ \$5,000 for any one taxable year by blind [employees] INDIVIDUALS in obtaining a reader for PERSONAL USE OR use in the employment of the blind [employee] INDIVIDUAL.

(II) THE SUBTRACTION MODIFICATION PROVIDED TO A BLIND INDIVIDUAL IN ITEM (I)2. OF THIS PARAGRAPH IS NOT ALLOWED TO THE EXTENT THAT THE INDIVIDUAL HAS OBTAINED A DEDUCTION FROM FEDERAL TAXABLE INCOME BY CLAIMING THE EXPENSES IN OBTAINING A READER AS MEDICAL EXPENSES UNDER § 213 OF THE INTERNAL REVENUE CODE.

(III) IN THIS PARAGRAPH, THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.

[(ii)] (IV) [In this paragraph, "blind"]
"BLIND" means permanent impairment of both eyes of the following