

install handrails in existing elevators in certain health care facilities and certain buildings.

BY repealing and reenacting, without amendments,

Article – Tax – General

Section 10-208(a) and 10-308(a)

Annotated Code of Maryland

(1997 Replacement Volume and 1999 Supplement)

BY adding to

Article – Tax – General

Section 10-208(o)

Annotated Code of Maryland

(1997 Replacement Volume and 1999 Supplement)

BY repealing and reenacting, with amendments,

Article – Tax – General

Section 10-308(b)

Annotated Code of Maryland

(1997 Replacement Volume and 1999 Supplement)

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

Article – Tax – General

10-208.

(a) In addition to the modification under § 10-207 of this subtitle, the amounts under this section are subtracted from the federal adjusted gross income of a resident to determine Maryland adjusted gross income.

(O) (1) IN THIS SUBSECTION, "HEALTH CARE FACILITY" HAS THE MEANING STATED IN § 19-114 OF THE HEALTH – GENERAL ARTICLE.

(2) THE SUBTRACTION UNDER SUBSECTION (A) OF THIS SECTION INCLUDES 100% OF THE EXPENSES THAT A TAXPAYER INCURS TO BUY AND INSTALL HANDRAILS IN AN EXISTING ELEVATOR IN A HEALTH CARE FACILITY OR OTHER BUILDING IN WHICH AT LEAST 50% OF THE SPACE IS USED FOR MEDICAL PURPOSES.

10-308.

(a) In addition to the modification under § 10-307 of this subtitle, the amounts under this section are subtracted from the federal taxable income of a corporation to determine Maryland modified income.

(b) The subtraction under subsection (a) of this section includes the amounts allowed to be subtracted for an individual under:

(1) § 10-208(d) of this title (Conservation tillage equipment expenses);