

HB0888/323627/1

BY: Senator Jennings

AMENDMENTS TO HOUSE BILL 888  
(Third Reading File Bill)

AMENDMENT NO. 1

On page 1, in line 6, strike “a”; in the same line, strike “exception” and substitute “exceptions”; in line 8, after the first semicolon insert “allowing a taxpayer a credit against the State income tax for the taxable year in which the taxpayer surrenders a certain rapid fire trigger activator in accordance with a certain exchange program; providing for the amount of the credit; prohibiting carryforward of the credit; requiring the Department of State Police to adopt certain regulations; requiring the Department to develop a program for the exchange of certain rapid fire trigger activators beginning on a certain date; requiring the Department to advertise certain information relating to the exchange program for a rapid fire trigger activator;”; and in the same line, strike “a delayed effective date for” and substitute “the application of certain provisions of this Act; providing for the effective dates of certain provisions of this Act; providing for the termination of”.

On page 2, after line 11, insert:

“BY adding to

Article - Tax - General

Section 10-746

Annotated Code of Maryland

(2016 Replacement Volume and 2017 Supplement)”.

AMENDMENT NO. 2

On page 7, in line 9, after “That” insert “the Laws of Maryland read as follows:

Article – Tax – General

(Over)

10-746.

(A) (1) IN THIS SECTION THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.

(2) "DEPARTMENT" MEANS THE DEPARTMENT OF STATE POLICE.

(3) "RAPID FIRE TRIGGER ACTIVATOR" HAS THE MEANING STATED UNDER § 4-301 OF THE CRIMINAL LAW ARTICLE.

(B) (1) SUBJECT TO THE LIMITATIONS OF THIS SECTION, FOR THE TAXABLE YEAR IN WHICH THE TAXPAYER SURRENDERS A RAPID FIRE TRIGGER ACTIVATOR TO A STATE OR LOCAL LAW ENFORCEMENT AGENCY IN ACCORDANCE WITH A PROGRAM DEVELOPED BY THE DEPARTMENT, THE TAXPAYER MAY CLAIM A CREDIT AGAINST THE STATE INCOME TAX IN AN AMOUNT EQUAL TO THE AMOUNT STATED IN THE CREDIT CERTIFICATE ISSUED TO THE TAXPAYER AS PROVIDED UNDER THIS SECTION.

(2) THE AMOUNT OF THE TAX CREDIT ALLOWED UNDER THIS SECTION SHALL BE DETERMINED BY THE DEPARTMENT.

(3) THE UNUSED AMOUNT OF THE CREDIT FOR ANY TAXABLE YEAR MAY NOT BE CARRIED OVER TO ANY OTHER TAXABLE YEAR.

(C) THE DEPARTMENT SHALL ADOPT REGULATIONS TO CARRY OUT THE PROVISIONS OF THIS SECTION AND TO SPECIFY THE CRITERIA AND PROCEDURES FOR APPLICATION FOR AND APPROVAL OF TAX CREDIT CERTIFICATES FOR THE TAX CREDIT UNDER THIS SECTION.

SECTION 4. AND BE IT FURTHER ENACTED, That:

(a) In this section, “rapid fire trigger activator” has the meaning stated in § 4–301 of the Criminal Law Article as enacted by Section 1 of this Act.

(b) Notwithstanding any other provision of law, a person may transport a rapid fire trigger activator if the person:

(1) is transporting the rapid fire trigger activator for the purpose of surrendering the rapid fire trigger activator as part of an exchange program implemented by the Department of State Police;

(2) has notified the law enforcement unit, barracks, or station that the rapid fire trigger activator is being transported for purposes of surrendering the rapid fire trigger activator; and

(3) transports the rapid fire trigger activator directly to the law enforcement unit, barracks, or station.

(c) (1) On or before August 1, 2018, the Department shall develop and implement a program for State and local law enforcement agencies to accept the peaceful and voluntary surrender of a rapid fire trigger activator in exchange for monetary compensation or a tax credit to the owner of the rapid fire trigger activator.

(2) The Department shall advertise:

(i) that a person who peacefully and voluntarily surrenders a rapid fire trigger activator as part of a buy-back program is not subject to criminal prosecution or a civil penalty;

(ii) locations where a person may peacefully and voluntarily surrender a rapid fire trigger activator;

(iii) procedures for surrendering a rapid fire trigger activator; and  
  
(iv) the amount of monetary compensation or tax credit for each rapid fire trigger activator that is surrendered.

(d) The Department shall adopt regulations to carry out the provisions of this section.

SECTION 5. AND BE IT FURTHER ENACTED, That Section 1 of this Act shall take effect October 1, 2018.

SECTION 6. AND BE IT FURTHER ENACTED, That”;

after line 10, insert:

“SECTION 7. AND BE IT FURTHER ENACTED, That Section 3 of this Act shall take effect July 1, 2018, and shall be applicable to all taxable years beginning after December 31, 2017, but before January 1, 2019. Section 3 of this Act shall remain effective for a period of 1 year and, at the end of June 30, 2019, Section 3 of this Act, with no further action required by the General Assembly, shall be abrogated and of no further force and effect.”;

in line 11, strike “4.” and substitute “8.”; in line 12, strike “Section 3” and substitute “Sections 5, 6, and 7”; in the same line, strike “October” and substitute “June”; and in the same line, after the period insert “Section 4 of this Act shall remain effective for a period of 1 year and 1 month and, at the end of June 30, 2019, Section 4 of this Act, with no further action required by the General Assembly, shall be abrogated and of no further force and effect.”.