

CHAPTER 508**(Senate Bill 144)**

AN ACT concerning

Income Tax – Subtraction Modification for Volunteer Fire, Rescue, or Emergency Medical Services Personnel

FOR the purpose of providing a subtraction modification under the Maryland income tax in certain amounts for certain qualifying volunteer fire, rescue, or emergency medical services members; providing certain criteria for qualification for the subtraction modification; requiring fire, rescue, or emergency medical services organizations to maintain certain records and provide certain reports relating to certain volunteer services; requiring the Maryland State Firemen's Association to submit a certain annual report to the Department of Public Safety and Correctional Services and the Comptroller's Office; providing for a certain penalty under certain circumstances; providing for the application of this Act; and generally relating to a subtraction modification under the Maryland income tax in certain amounts for certain qualifying volunteer fire, rescue, or emergency medical services members.

BY repealing and reenacting, without amendments,

Article – Tax – General

Section 10-208(a)

Annotated Code of Maryland

(1988 Volume and 1994 Supplement)

BY adding to

Article – Tax – General

Section 10-208(i-1)

Annotated Code of Maryland

(1988 Volume and 1994 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.

(I-1) (1) THE SUBTRACTION UNDER SUBSECTION (A) OF THIS SECTION INCLUDES AN AMOUNT EQUAL TO \$3,000 IF AN INDIVIDUAL IS A QUALIFYING VOLUNTEER FIRE, RESCUE, OR EMERGENCY MEDICAL SERVICES MEMBER FOR THE TAXABLE YEAR, AS DETERMINED UNDER PARAGRAPH (2) OF THIS SUBSECTION.