

This bill provides a \$2,000 subtraction modification for the income tax for qualifying volunteer fire, rescue or emergency medical services personnel. To qualify for the modification, an individual must qualify for active status under either a length of service award program or a point system established by a county or municipality which does not have a length of service award program, or must have maintained active status for at least 25 years under such programs. The individual must also have been an active member for at least 72 consecutive months by the end of the calendar year.

Senate Bill 144, which was passed by the General Assembly and will be signed by me on May 25, 1995, accomplishes the same purpose. Therefore, it is not necessary for me to sign House Bill 75.

Sincerely,
Parris N. Glendening
Governor

House Bill No. 75

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)